

**UNITED STATES DISTRICT COURT**  
**SOUTHERN DISTRICT OF FLORIDA**

**CASE NO.: 02-61191-CIV-HUCK**

MERRILL LYNCH BUSINESS FINANCIAL  
SERVICES, INC.

Plaintiff,

vs.

FRANK L. AMODEO AND JAMES  
SADRIANNA,

Defendants.

FRANK L. AMODEO

Counterclaim Plaintiff

Vs.

MERRILL LYNCH BUSINESS FINANCIAL  
SERVICES, INC.

Counterclaim Defendant

FRANK L. AMODEO

Third Party Plaintiff

Vs.

C. LEO SMITH, GEORGE SARAFIANOS, MICHAEL D'ANGELO,  
STEVEN CINNANTE AND PAUL CINNANTE

Third Party Defendants

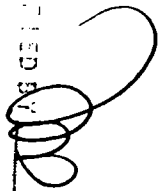
FRANK L. AMODEO

Crossclaim Plaintiff

Vs.

SIGNATURE GRAPHICS, INC.

Crossclaim Defendant

FILED BY:   
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CLARENCE HADDOX  
CLERK U.S. DIST. CT.  
S.D. OF FLA - MIA

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**CONCISE STATEMENT OF MATERIAL FACTS  
AND SUPPORTING EXHIBITS**

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  - F. Affidavit of Frank L. Amodeo filed in this case on December 16, 2002.
  - G. Affidavit of Frank L. Amodeo submitted to Internal Revenue Service on December 16, 2002.
  - H. Affidavit of Frank L. Amodeo filed in this case dated June 3, 2003.
  - I. Schedule B-1 of the SIE Chapter 11 Petition

**CONCISE STATEMENT OF FACTS AND SUPPORTING EXHIBITS**

**Reference**

- |                     |  |
|---------------------|--|
| Exhibit "H"         | 1. Frank L. Amodeo received no payments, property or assets individually from Smith International Enterprises, Inc.  |
| Exhibit "D" and "H" | 2. The only transaction between Smith International Enterprises, Inc. and Signature Graphics, Inc. prior to the bankruptcy was the joint production of 67 orders with a total value of \$81,785.21.  |
| Exhibit "D"         | 3. The collections from the \$81,785.21 were \$51,527.18.  |
| Exhibit "H" and "C" | 4. Smith International Enterprises, Inc. paid Delta Prime Capital Corporation \$50,000 in order for Delta Prime Capital Corporation to assume responsibility for Smith International Enterprises, Inc. payroll of \$59,465.04 for period ending April 20,2002. |
| Exhibit "B"         | 5. Smith International Enterprises, Inc. had account receivables on March 31, 2002 of \$363,001. Gross receivables of \$722,513 less unapplied customer deposits of \$359,512.   |
| Exhibit "E"         | 6. Smith International Enterprises, Inc. had account receivables of \$384,230.46 on  |

April 25, 2002.

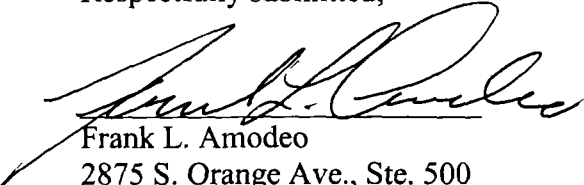
- Exhibit "I"  
Bankruptcy  
Schedule B-1
7. Smith International Enterprises, Inc. had account receivables of \$384,230.46 on April 30, 2002.
- Exhibit "A"  
Paragraph 5.8
8. Frank L. Amodeo became President of Smith International Enterprises, Inc. on April 25, 2002.
- Exhibit "A"  
(Examiner's "F")
9. Examiner's report indicates no prebankruptcy transfers to Signature Graphics, Inc.
- Exhibit "H"
10. Frank L. Amodeo was not physically present at Smith International Enterprises, Inc. production facility until May 17, 2002.
- Exhibit "E"  
and "H"  
Bankruptcy  
Schedules on  
File with Court;  
Financial Statements  
produced in discovery  
showing \$800,000 in  
Losses year to date.
11. Smith International Enterprises, Inc. was in extreme financial distress as of April 24, 2002.
- Exhibit "F"
12. Frank L. Amodeo was not an officer or director of Signature Graphics, Inc.
- Exhibit "H"
13. The only payment received by Frank L. Amodeo from Signature Graphics, Inc. was during the month of August 2002 in the approximate amount of \$130.00; this payment was authorized by Signature Graphics, Inc. President Adam Runddorf as partial reimbursement of Frank L. Amodeo's travel expenses in New York.
- Exhibit "A"  
Examiner's  
Report
14. Smith International Enterprises, Inc. entered into a joint production agreement with Signature Graphics, Inc. on April 25, 2002.
- Exhibit "H"
15. The market value of the 67 orders on April 24, 2002 was zero
- Exhibit "H"
16. HRM Enterprises, Inc. invoiced Signature Graphics, Inc. on behalf of SGI and SGI affiliates \$917,765.25 for services rendered by HRM between May 1, 2002

and July 14, 2002.

- Exhibit "H" 17. Signature Graphics, Inc. only paid \$511,591.74 to HRM Enterprises, Inc. between May 1, 2002 and July 14, 2002.
- Exhibit "H" 18. The individual persons which made these payments, whether by cash, check or wire transfer, were Michael Horton, C. Leo Smith, George Sarafianos, James Sadrianna and Morris Davis.
- Exhibit "G" 19. Frank L. Amodeo did not have voting control of Signature Graphics, Inc.
- Exhibit "G" 20. Frank L. Amodeo did not determine Signature Graphics, Inc. employee compensation, work assignments or hours of work of the employees of Signature Graphics, Inc. or companies affiliated with Signature Graphics, Inc.; nor did Frank L. Amodeo hire or terminate any of the employees of Signature Graphics, Inc.
- Exhibit "G" 21. Frank L. Amodeo did not select the vendors of Signature Graphics, Inc., nor issue any purchase orders.
- Exhibit "H" 22. Signature Graphics, Inc. owed Delta Prime Capital Corporation forty thousand dollars (\$40,000) because Delta Prime Capital Corporation fulfilled Signature Graphics, Inc. October 15, 2001 obligation to invest forty thousand dollars (\$40,000) in TABS USA.\
- Exhibit "H" 23. Signature Graphics, Inc. owed Delta Prime Capital Corporation forty two thousand dollars (\$42,000) for payroll expenses incurred on behalf of Signature Graphics, Inc. for the production of Signature Graphics, Inc. late October, early November contracts with Central Florida Press.
- Exhibit "H" 24. Signature Graphics, Inc. owes Credix Corporation \$52,500 for expenses incurred in acquisition and reorganization efforts of Visible Dimensions, Inc.

Exhibit "H" 25. All HRM Enterprises, Inc. invoices were based upon source materials provided by at least one and usually two of the following: Michael Horton, James Sadrianna, Kenneth Koo, Morris Davis, C. Leo Smith, George Sarafianos and Steven Cinnante.

Respectfully submitted,

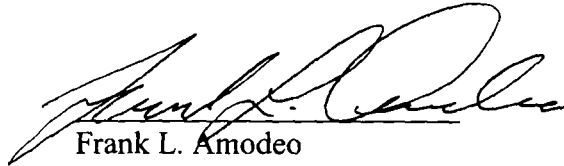


Frank L. Amodeo  
2875 S. Orange Ave., Ste. 500  
PMB 1810  
Orlando, FL 32806  
(407) 855-0055

I certify the foregoing notice as been sent by first class mail this 4<sup>th</sup> day of June, 2003 to:

1. John Anthony, Esq.  
Gray, Harris, Robinson P.A.  
201 N. Franklin St., Suite 2200  
Tampa, FL 33601
2. James Sadrianna  
10025 Chatham Oaks Ct.  
Orlando, FL 32836
3. Steve Bair  
9229 Lake Hickory Nut Dr.  
Winter Garden, FL 34787
4. Morris Davis  
14403 Ainsdale Ct.  
Orlando, FL 32828
5. Michael Horton  
4661 Parker Ct.  
Oviedo, FL 32765
6. Ken Scott, CPA  
1936 Lee Rd.  
Adam Runsdorf  
Winter Park, FL 32789

7. Cornerstone Investment Group  
1141 S. Rogers Circle, Ste.3  
Boca Raton, FL 33487
8. Juan Meija  
27 Beach Rd.  
Monmouth Beach, NJ 07750
9. Andrew Dean Clemmons  
2050 Jessup Rd.  
Oviedo, FL 32765
10. Tom Gay  
4141 Edgewater Dr.  
Orlando, FL 32804
11. Kenneth Koo  
2671 Kerwood Circle  
Orlando, FL 32810



Frank L. Amodeo

## **EXHIBIT “A”**

UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF FLORIDA  
ORLANDO DIVISION

In re:

Case No. 02-04459-6J1  
Chapter 11

SMITH INTERNATIONAL ENTERPRISES, INC.,  
A/K/A AMERIPLAST,

Debtor.

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**EXAMINER'S REPORT**

Pursuant to the Order Upon Consideration of Merrill Lynch Business Financial Services Inc.'s Emergency Motion to Appoint Trustee For the Estate of Smith International Enterprises, Inc. a/k/a Ameriplast, and Directing Appointment of Chapter 11 Examiner dated *nunc pro tunc* to June 5, 2002, on June 18, 2002 (the "Order") (Exhibit A), Soneet R. Kapila, the duly appointed Examiner ("Examiner") for Smith International Enterprises, Inc. a/k/a Ameriplast ("Debtor") respectfully files his Examiner's Report.

1. **SUMMARY OF FINDINGS**

1.1 The Debtor has created an unnecessarily tangled web of related entities, uncalled for in a business of this size. This convoluted corporate structure is contrary to the best interest of creditors and renders no benefit to the estate. [See ¶ 5.5]

1.2 Signature Graphics, Inc. ("Signature"), a 50% shareholder of the Debtor, commingled the assets of the Debtor with its own, making it extremely onerous to identify the proceeds and profits generated both pre and post-petition by the Debtor's assets.

1.3 Signature is the de facto debtor and should be required to produce monthly financial reporting.

1.4 Signature and Amodeo control the Debtor's primary sources of cash, have taken over its customer base and control its employees, equipment and plant facilities.

1.5 The agreement dated April 24, 2002 (Exhibit G) assigning orders to PrintFactor, Inc. ("PrintFactor) may be a preferential or a fraudulent transfer with no evidence of any consideration paid by PrintFactor [See ¶5.6].

1.6 The Debtor entered into a post-petition joint venture agreement (the "JV Agreement") in May 2002. The written agreement dated May 22, 2002, is inconsistent with the verbal agreement described to the Examiner by Frank L. Amodeo ("Amodeo") . The JV Agreement (Exhibit D) was executed post-petition and is not in the ordinary course of business and Court approval should have been obtained.

1.7 The Examiner does not believe the Debtor currently has insurance coverage for liability, building or contents. [See ¶ 6]

1.8 Given the Debtor's scant accounting records, the Examiner is unable to quantify the current post petition accounts payable. Based on the

minimal amounts disbursed post-petition to date, it seems obvious that post-petition liabilities may be accumulating.

1.9 Investigation of pre-petition accounts receivable reveals that the bulk of the decreases in receivables resulted from write-offs rather than cash receipts. Testing the propriety of these receivables and write-offs would necessarily require direct confirmation with customers. [See ¶ 8.2]

1.10 The aforementioned conduct and pattern of practice may warrant appointment of a Chapter 11 Trustee.

## **2. PROCEDURAL BACKGROUND**

2.1 On April 30, 2002, Smith International Enterprises, Inc. filed a voluntary petition in the U.S. Bankruptcy Court for the Middle District of Florida seeking relief under Chapter 11 of the Bankruptcy Code (the "Petition Date").

2.2 On May 23, 2002, Merrill Lynch Business Financial Services Inc. ("Merrill Lynch") filed an Emergency Motion to Appoint Trustee for the Estate of Smith International Enterprises, Inc. a/k/a Ameriplast (the "Motion").

2.3 On June 18, 2002, the Court ordered the appointment of a Chapter 11 Examiner, nunc pro tunc to June 5, 2002. Soneet R. Kapila was appointed the Chapter 11 Examiner by the United States Trustee.

## **3. DUTIES OF EXAMINER**

3.1 The duties of the Examiner are specifically delineated in the Order (Exhibit A) and require the preparation of a report containing findings in connection with the investigation.

4. **INVESTIGATION PERFORMED**

4.1 The Examiner and his staff, working under the direct supervision of the Examiner, communicated with the following parties either by letter, telephone, in-person or electronically:

- Frank L. Amodeo
- Morris Davis ("Davis") – former president of Debtor and a shareholder in Signature.
- James Sadrianna ("Sadrianna") – responsible for the accounting records of Debtor and a shareholder in Signature.
- Keith Gage ("Gage") – paralegal reporting to Amodeo and responsible for corporate records.
- Patrick Higgins ("Higgins") – outside insurance agent.
- John Anthony, Esq. ("Anthony") – counsel for Merrill Lynch.

4.2 The Examiner conducted the following:

- Reviewed, evaluated and analyzed various documents (Exhibit B) provided by Amodeo related to corporate resolutions of the Debtor, agreements entered into by the Debtor and the transfer of ownership and control of the Debtor.
- Analyzed the Debtor's pre and post-petition financial records made available by Amodeo, Sadrianna and Davis related to accounts receivable, cash receipts and cash disbursements.
- Investigated the Debtor's insurance coverage.

- Investigated the pre and post-petition dealings of the Debtor with related individuals and entities, including any entity owned or controlled by the Debtor's current or former management.

4.3 The Examiner has not conducted any investigation or obtained any information under oath or from depositions.

5. **HISTORY AND ORGANIZATION OF THE DEBTOR'S BUSINESS AND DEALINGS WITH RELATED PARTIES**

5.1 The Debtor's business activity is manufacturing/printing of phone cards, hotel keys, membership cards, etc.

5.2 The former shareholders of the Debtor, C. Leo Smith and Pilar Concha, transferred their respective 50% ownership interests on or about April 19, 2002, eleven (11) days prior to the bankruptcy filing date (Exhibits H, H.1 and H.2).

5.3 Mr. Smith transferred voting control and his stock to Primary Strategies. In consideration for his transfer of control and ownership, Mr. Smith received 100,000 shares of PrintStar Corporation ("PrintStar"), a shell company organized for the purposes of "rolling up" other entities owned by common shareholders. Mr. Smith is an officer/director of PrintStar. The current shareholders of the Debtor contracted with Mr. Smith to retain his services in a sales capacity.

5.4 Ms. Concha agreed to transfer her stock to Signature on or about April 19, 2002. The documents memorializing this transfer were not executed until June 3, 2002, after the Petition Date. In consideration for her transfer of ownership, Ms. Concha received 100,000 shares of PrintStar. In addition,

Signature agreed to pay Ms. Concha \$2,000 per month through the end of 2002 (\$14,000) and to reimburse her for health insurance premium payments.

5.5 Signature and various of its officers, along with Amodeo, are operating and controlling the Debtor. On June 21, 2002, the Examiner's staff met with Amodeo at the Debtor's premises in Ft. Lauderdale (the "Amodeo meeting"). The Examiner learned that Signature acquired various other distressed businesses or bankrupt entities that have been or are currently before this Court including VDX Services, Inc, Apopka Press, Davis Digital Printing, Inc., assets of Notroh Enterprises and customers from other partnerships. Signature has approximately 26 shareholders some of whom are known to be related parties, as discussed, herein including Amodeo, Davis, Sadrianna and Michael Horton. The Examiner prepared an organizational chart based on information provided by Amodeo, public records and corporate documents (Exhibit C), clearly an extraordinarily convoluted structure.

5.6 On April 24, 2002, the Debtor entered into an agreement with PrintFactor to assign specific orders to PrintFactor (Exhibit G). According to public records PrintFactor was incorporated on April 22, 2002, as Ameriplast Sales Corporation and amended its name on April 24, 2002, to PrintFactor. The Examiner has no information about the capitalization or financial status of PrintFactor. The assignment agreement was signed by Davis, as President of the Debtor, and Sadrianna, as Director of PrintFactor. There is no information of PrintFactor paying the Debtor the "Finders Fee" as required by the assignment. This agreement and assignment may constitute a preferential or fraudulent transfer.

5.7 According to Amodeo, Sadrianna is responsible for all prepetition financial records of the Debtor and for the financial records of Signature.

5.8 On April 25, 2002, Davis resigned as President of the Debtor and Amodeo was appointed.

5.9 On April 30, 2002, a voluntary petition of bankruptcy was filed and signed by Amodeo. Amodeo authorized Davis to open a debtor-in-possession account, a cash collateral account and any other account that might be deemed necessary or required during the Chapter 11 bankruptcy proceedings.

5.10 Amodeo told the Examiner that HRM Enterprises, Inc. ("HRM"), a company owned 100% by Amodeo, entered into an agreement with Signature to provide employee leasing for the Debtor. HRM is responsible for all payroll taxes and employee benefits.

5.11 At the Amodeo meeting, the Examiner witnessed an exchange between approximately seven (7) employees and Amodeo over payroll issues. Amodeo explained that the employees were upset that payroll checks had bounced. The Examiner inquired as to the bounced checks since HRM was responsible for payroll. Amodeo explained that the checks were for the last payroll disbursed from the Debtor's account on April 30, 2002. When questioned as to why it would take almost two months for the checks to bounce, Amodeo explained that these employees use check cashing facilities and it takes that long for the checks to get through the system. Amodeo told the employees that he was going to buy their wage claims out of court. Amodeo told the Examiner that his company, Credix Corporation ("Credix"), would buy the wage claims.

5.12 Credix is owned 100% by Amodeo. According to Amodeo, Credix is in the business of liquidation. It is the registered agent for Notroh Enterprises, Inc. ("Notroh").

5.13 Notroh is a corporation owned by Michael Horton, who is also an officer of the corporation. The Examiner has no information as to any other shareholders. Sadrianna is an officer of the corporation. The insurance policy and alleged proof of insurance for the Debtor provided to the Examiner were in the name of Notroh.

## 6. INSURANCE

6.1 At the Amodeo meeting, Amodeo assured the Examiner that the Debtor was insured. The Examiner aggressively followed up with Gage, Amodeo, Sadrianna and the insurance agent, Higgins. Higgins faxed a certificate of liability to the Examiner for a policy in the name of Notroh with the Debtor's premises and contents added in an "endorsement" box. The liability coverage indicated on the certificate was \$1,000,000. The amount included in the endorsement box for real and tangible property of the Debtor was approximately \$8,000,000.

6.2 The Examiner explained to Higgins that a binder was required for not only liability coverage but also property coverage for the Debtor. Higgins initially assured the Examiner that the amount of coverage was \$8,000,000 and that the Notroh policy covered the Debtor but that he did not yet have the binder. Higgins explained that the policy covered any entity acquired by Notroh for thirty (30) days after acquisition.

6.3 The Examiner suggested that Higgins contact The Hartford, the insurer, to confirm the Debtor's coverage. Upon contacting The Hartford, Higgins learned that the maximum coverage for liability and property afforded under the policy was \$1,000,000 and that The Hartford would not continue to provide coverage at the Debtor's location beyond the 30-day period. On June 21, 2002 Higgins indicated verbally and in writing that he would obtain a property quote for full real property limits of \$2,900,000 and contents coverage of \$5,300,000 within the next ten (10) days.

6.4 No binder or any other written proof of insurance was provided to the Examiner. The Debtor was not acquired by Notroh.

6.5 At a hearing in this court on June 26, 2002, Peter Hill, Esq., counsel for the Debtor, agreed that the Debtor's insurance agent was in the process of obtaining insurance and, the court directed that proof of insurance be provided by July 5, 2002.

6.6 On July 5, 2002, the Examiner contacted Mr. Higgins and learned that the status of the insurance coverage had not changed.

## **7 POST PETITION CONDUCT**

7.1 Most of the post-petition financial transactions of the Debtor are reflected in the accounting records of Signature.

7.2 Amodeo provided the Examiner with a letter addressed to the Debtor from Horton dated May 22, 2002, (post-petition) regarding a JV Agreement between the Debtor and Signature (Exhibit D).

7.3 The Debtor did not provide a copy of an executed JV Agreement.

7.4 The JV Agreement is a post-petition transaction and is not a transaction in the normal course of the Debtor's business.

7.5 Both, at the Amodeo Meeting and subsequently, Amodeo stated that it was intended for Signature to become a public company. Since that process would require full disclosure of all financial records, the officers and directors of Signature would make all of its financial records available to the Examiner. Amodeo indicated that Sadrianna would be the individual responsible for providing the financial records of Signature. Sadrianna provided only the general ledger activity for the post-petition cash accounts. Examiner will require the complete general ledger to fully analyze the transactional activity.

7.6 The Examiner requested financial records of HRM; and, specifically, payroll records of those individuals working at the Debtor's premises that are staffed by HRM. Amodeo responded that "the Debtor has no relationship with HRM Enterprises and therefore there are not records relating to the Debtor and HRM employees."

7.7 All pre- and post-petition financial reports printed from the Debtor's software at the Fort Lauderdale location were titled Ameriplast/Signature Graphics Company. Amodeo told the Examiner verbally that all of the Debtor's customers and vendors believe they are dealing with Signature, not the Debtor, and that all customer invoices say Ameriplast/ A Signature Graphics Company.

## 8. FINANCIAL ANALYSIS

8.1 *Debtor's Periodic Financial Report for the Period from May 1, 2002 through May 31, 2002 ("DIP report")*

a. According to verbal representations by Amodeo, the JV Agreement requires that Signature cover the cost of payroll for those employees working at the Debtor's premises. Such individuals would be employees of HRM and leased to Signature. The DIP report reflects \$59,000 in net payroll, which according to the cash receipts and disbursements journal attached to the DIP report, is for amounts wired to HRM from the Debtor's bank account. Amodeo made a vague reference to the fact that this was an amount allowed by this court to cover pre-petition wages. The Examiner was not provided any detailed information regarding the amounts disbursed to HRM.

b. The DIP report reflects no expenditure for utilities and only \$40 for telephone expense. This may indicate that the Debtor is not paying all of its post-petition liabilities.

c. The only post-petition addition to accounts receivable is an amount due from Signature. The Debtor has not collected any post-petition receivables.

d. According to Amodeo, since his involvement, the Debtor had no ability to purchase inventory or supplies to fulfill customer orders. For this reason, all customers, vendors and labor responsibilities were transferred to Signature. The DIP report shows that the Debtor purchased inventory and manufacturing supplies in the approximate amount of \$22,900.

e. The Examiner attempted to reconcile the ending cash as reported in the Debtor's general ledger cash account with the opening cash reported in the DIP report. The DIP report reflected opening cash as \$7,125. The general ledger had numerous cash accounts, many of which do not appear

to be actual bank accounts. See detail of the general ledger cash accounts as of April 29, 2002 at Exhibit E.

## 8.2 *Pre-petition Accounts Receivable*

a. The Debtor's accounts receivable decreased approximately \$1,200,000 from October 2001 to April 2002. The Examiner reviewed accounts receivable information included in aging reports, general ledgers and cash receipts journals to try to determine the reason for the decrease.

b. The Examiner's analysis of the records found that the largest decreases in receivables occurred November to December 2001 (\$814,000), December 2001 to January 2002 (\$367,000) and March to April 2002 (\$272,000). The Examiner attempted to trace through the general ledger and cash receipts journal each decrease in the aforementioned periods that was greater than \$20,000. The analysis of the financial records revealed that the bulk of the decreases in the accounts receivable were not a result of a customer payment; rather, a "paper entry" made by the Debtor. The authenticity of these write-offs can only be tested by direct confirmation with customers.

c. The Examiner noted in his review of the accounts receivable records that the month-end total of accounts receivable per the detailed aging reports did not agree with the general ledger balance from October 2001 through April 2002.

d. The aging reports provided by the Debtor included a report for May 31, 2002. Since the Examiner had been told that new sales were not being reported in the Debtor's records post-petition but rather in the records of Signature, the Examiner would expect the total accounts receivable in the aging

report to have changed only by the post-petition collections of pre-petition receivables in May. The accounts receivable aging reflects new receivables for the month of May. The aging accompanying the May DIP report includes the post-petition receivables and does not agree with the aging provided by Amodeo.

*8.3 Post-petition Activity Accounted for by Signature*

a. Sadrianna provided the Examiner with selected information from the financial records of Signature. The records provided were only those that Signature decided were directly related to the Debtor. The information provided included general ledger detail for cash accounts related to the Debtor accompanied by cash receipts journals, bank reconciliations and bank statements; Sales Journal History related to former Debtor customers and a Customer Transaction Detail. Sadrianna explained that the Customer Transaction Detail could not be segregated for just the transactions related to the Debtor so Sadrianna highlighted those customers that were related.

b. Sales Journal History covered the period April 18 through May 31, 2002. The date of the report indicates that customers were transferred to Signature and that sales were reported in Signature prior to the JV Agreement. The sales reported for the period were \$503,000.

c. Customer collections are deposited into either of two bank accounts controlled by Signature. The accounts are titled Signature Graphics, Inc., a/k/a Ameriplast Sales with an address on Edgewater in Orlando and Signature Graphics Inc. Ameriplast Operating Account with an address of 7611

S. Orange Blossom Trail in Orlando. PrintFactor was formerly known as Ameriplast Sales.

d. The Examiner noted that there were deposits made to the aforementioned bank accounts for customers that were not highlighted by Mr. Sadrianna as Ameriplast customers. In particular, there were deposits of approximately \$138,000 from customer 2917. Customer 2917 was not marked in the customer history as an Ameriplast customer. Upon review of information included with the cash receipts journal attached with the bank statements, the Examiner learned that customer 2917 is Signature. It is not clear whether the deposits represent collections on sales or if these are advances from Signature. The inconsistencies and lack of segregation in reporting leads the Examiner to conclude that amounts due the Debtor under the JV Agreement are not readily discernable and subject to error in calculation and identification.

e. The Examiner noted unexplained credits to certain customers and could not reconcile the Customer History to the detail of sales and collections.

f. The Examiner was not able to determine from the information provided how the amount reported in the DIP report as a receivable from Signature was calculated.

#### *8.4 Pre-petition Cash Disbursements*

a. The Debtor provided electronic check register data for 2001 and 2002. The information was sorted alphabetically for the one year period prepetition.

b. Included at Exhibits F, F.1 and F.2 are the summarized disbursements as well as the detailed listing of disbursements.

c. Due to time constraints, we did not agree these amounts to bank statements so we cannot conclude regarding their accuracy or completeness.

d. Additional amounts may have been disbursed by wire transfer and not be included at Exhibit F.

9. TAX COMPLIANCE

9.1 The Examiner inquired as to timely filing of state and federal tax returns.

9.2 The most recently filed federal corporate income tax return was 1999.

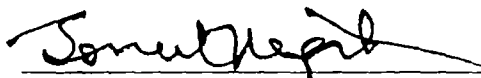
9.3 Amodeo and Davis indicated that ADP is responsible for the filing of the payroll tax returns for the Debtor. The Examiner requested copies of such returns but did not receive them.

9.4 The most recently filed Florida Intangible Return was for year 2001.

9.5 Davis provided copies of Florida Sales Tax Returns for the periods January through April 2002.

\* \* \* \* \*

Respectfully submitted this 10<sup>th</sup> day of July, 2002.



Soneet R. Kapila, Chapter 11 Examiner  
1000 South Federal Highway, #200  
Fort Lauderdale, Florida 33316  
(954) 761-1011

# EXHIBIT F

This part of exhibit "A"  
of the concise statement  
of facts but was Exhibit F  
of July 19, 2002 Examiner's  
Report

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

Payment / Vendor Information	Amount
AMERIP / AMERIPLAST	\$ 2,725,100.04
PAYRLL / Ameriplast Payroll	1,635,053.73
ADP / ADP	1,203,882.41
OASYS / Oasys Technologies Ltd.	1,080,000.00
FIDLEA / Fidelity Leasing	525,000.00
SAMPAM / Samuel Pampenella, Jr.	492,446.63
LWS / LWS Entertainment Svcs	297,708.00
GECAP1 / GE Capital Small Business Finance	278,646.98
MERLYN / Merrill Lynch	263,467.91
SYNADY / Synadyne 45411	259,661.13
MACPAP / Mac Paper	210,473.21
UPS / United Parcel Service X9X-79	157,774.58
ATLBLA / Atlantic Blank	155,775.00
VPI / VPI Vinyl Plastics, Inc.	150,071.08
PIEPLA / Piedmont Plastics	144,410.27
AIRGRO / Airgroup Express	139,768.43
BANAME / Bank of America	128,619.12
ORIX / Orix Credit Alliance, Inc.	123,986.26
FPL / FPL	122,003.75
UNISOU / Unisource 45-100190-	118,030.98
AMEX / American Express	114,224.99
BANIRS / BANK of AMERICA	100,464.74
FEDEXP / Federal Express 1940-7686-	96,284.64
ROOPAP / Roosevelt Paper	94,725.30
BROCOU / Broward County Revenue Collection	94,263.17
TRATAG / Travel Tags/American Vinylith	87,989.16
PRISOU / PrimeSource Corp.	81,065.93
WISLAB / Wisconsin Label	70,155.80
IQCINC / IQ-C Incorporated	68,730.60
WISLAB / WS Packaging Group, Inc.	67,701.73
KLOPEN / Klockner Pentaplast of America	66,656.09

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

Payment / Vendor Information	Amount
PRISER / Printers Service 802865	61,848.80
HILINE / HiLine Inc.	56,863.65
PEOPLE / People's Capital & Leasing Corp.	56,646.77
CARSAL / Carton Sales	54,306.11
MICINK / MicroInk	52,924.00
VIDJET / Marconi Data Systems Inc	52,590.07
LUPO / Jack Lupo Realty	52,500.00
MCNWES / McNab West C/O Merrick Realty	50,961.22
LEATEC / Leasing Technology, Inc. 160360	46,013.38
ACTCAR / Active Card Technologies, LLC	45,743.54
GECAP2 / GE Capital Small Business Finance	45,360.59
UNIHEA / United Healthcare	44,977.23
LRPAIN / L & R Painting & Waterproofing	44,500.00
NEXTEL / Nextel 0002126259-	44,277.68
MICBLO / Michelle Blomont or JJJ	41,501.26
CHUPIL / Frank Pilsy	40,038.67
TOYINK / Toyo Ink America, Inc.	39,764.01
FROCOM / Global Crossing	39,594.40
BANATL / Bank Atlantic 2670837	38,613.96
FLARET / Florida Retail Federation	37,400.00
MORDIR / More Direct	36,215.02
PACE / PACE	35,981.58
STEROS / Steven Rosenberg	34,000.00
CGU / One Beacon	32,002.24
FLATAX / Florida Dept. of Revenue	31,888.34
AMERIT / Ameritel Services LLC	31,650.00
FEDEX / Federal Express 1906-7193-	30,937.26
OMNPAK / Omni-Pak International, Inc.	30,926.15
CASPAP / Case Paper	30,742.01
HSBC / HSBC Business Credit (USA), Inc.	28,284.51
CIT / CIT Equipment Financing	27,424.93

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

<b>Payment / Vendor Information</b>	<b>Amount</b>
PURPOW / Purchase Power	27,325.70
BOTAME / Bottcher America Corp.	27,112.63
COPRIG / COPYRIGHT	25,078.68
CUSCO. / Custom Plastic Card Co.	25,047.88
PILCON / Pilar Concha	23,841.44
KURFOI / Kurz Stamping Foils	23,249.31
UNIHEA / United Healthcare of Florida	22,602.19
MAIQUA / Miami Quality Die Cutting & Finis	21,983.28
CGU / CGU	21,846.05
MARCUS / Marcus Office Furniture	21,374.49
ATKCON / Atkins Construction Company	20,692.75
TAYGRA / Taylor Graphics Services	20,486.73
JETLIT / Jet Litho	20,135.77
CMPRIN / CM Printech Inc.	19,403.48
GATOR / Walmark of Florida, Inc.	18,752.02
SUPPRI / Superior Printing & Inks	18,659.01
PAPKNI / Paper Knight, Inc.	18,039.75
PIESTE / Pierce & Stevens	17,975.00
LUCTEC / Avaya Financial Services	17,931.74
KAPPUS / Kappus Plastic Company, Inc.	17,885.96
COMPLI / CompLink	17,695.08
DICMOL / Dice Mold & Engineering, Inc.	17,260.37
PERKNI / J. Perry Knight C/O	16,917.60
MAGSPE / Magnetic Specialty Inc.	16,005.60
TUBLIG / Tube Light	15,628.22
GRAING / Grainger 480 84-450-226-	15,496.81
BEDADV / Bedrock Advisors, Inc.	15,000.00
UNIATL / UNION ATLANTIC CAPITAL, LC	15,000.00
FUJI / Fuji Financial Services	14,866.22
VISTAR / Vistar Machine Shop, Inc.	14,722.68
SOFTEC / Bankers	13,568.54

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

Payment / Vendor Information	Amount
WARUNI / Spirit Services Co. 30006	13,545.85
MACPCI / Maciej Pcion	13,515.88
LARLUN / LARRY LUNA	13,190.00
OMNTRA / Omni Transportation	12,248.00
INDIGO / Indigo America, Inc.	11,971.30
EDUFUE / EDUARDO FUENTES	11,967.92
NIENOR / NEIL NORMANDO	11,638.43
SCOMIL / Scott Miller	11,481.13
AMDNOA / A.M.D. North America Corp.	11,448.00
SOUREC / Southeastern Recycling Corp.	10,903.21
DINO / Dino North America	10,800.00
MPOWER / Mpower Communications	10,791.80
GEOACO / GEORGE ACOSTA	10,757.73
DOUPAR / Douglas Parts & Service	10,682.50
ROBCIN / Robert Cinnante	10,437.19
UNIBAN / Union Bank of Florida 49000314	10,380.84
HOMDEP / Home Depot/GECF	10,297.21
INNEQU / Innovative Equipment	10,260.83
BERDAV / Berger Singerman, P.A.	10,000.00
MBNA / MBNA AMERICA	9,732.44
NATBAN / Nations Bank	9,631.26
PACDIS / Alles of Florida, Inc.	9,503.63
BGCCON / BGC Construction	9,450.00
TRABIN / Trade Bindery, Inc.	9,075.00
ACECOL / Ace Color, Inc	9,030.00
JUAQUI / JUAN QUINTERO	9,008.25
SUSARC / Susan Archer	8,941.76
FTS / Freight Transportation Specialist	8,867.40
CARSOL / Card Solutions Corporation	8,804.16
ACINDU / A.C. Industrial Service Inc.	8,760.19
SUNPAC / Sun Packaging Technologies	8,567.26

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

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<b>Payment / Vendor Information</b>	<b>Amount</b>
WOLPLU / Wolfe and Bob's Plumbing Service	8,195.00
ASPAIR / Aspen Air Conditioning, Inc.	8,183.00
TRUVAL / True Value Hardware	8,115.03
STEMEI / STEVE MEISTLE	8,041.39
KOSCO / Kosco Machinery Services	7,884.40
BANCAR / MBNA America	7,781.67
GUYROB / GUY ROBERT	7,774.50
TRAINC / Transilwrap, Inc.	7,600.00
VESTAR / Vestar Capital Corp.	7,500.00
BOLINE / Office Products America	7,392.52
ISAGIR / ISABEL GIRALDO	7,358.15
ADRRYA / ADRIANA RYAN	7,337.15
LUIVAZ / LUIS VAZQUEZ	7,130.45
PBCC / PBCC 309110	7,129.70
PANPOW / Pantropic Power	7,033.10
ELECTE / Elettech	6,669.10
LEATEC / LTI Aviation Finance Company	6,568.26
GEMCAR / GeminiCard, LLC	6,545.00
PROALL / Protect-All	6,508.81
DIRCON / Direct Connect	6,440.00
RHIPAP / Rhino Paper Products	6,345.51
AMEXCC / American Express	6,336.51
GOEX / Goex Corporation	6,326.68
ATONCE / At Once Communications	6,322.50
PAUCIN / Paul Cinnante	6,277.39
ACREF / A/C Refrigeration Control Ind., Inc.	6,262.80
BIOPAK / Bio-Pack	6,260.14
FLATX2 / Florida Department of Revenue	6,144.50
MICSTE / Michael R. Stewart	6,001.94
CITFOR / City of Fort Lauderdale	5,941.19
OFFDEP / Office Depot	5,884.02

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

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<b>Payment / Vendor Information</b>	<b>Amount</b>
<b>Soudig / South Florida Digital Comm., Inc.</b>	5,801.76
<b>Shecin / Sherry Cinnante</b>	5,665.00
<b>CECPAB / CECILIA PABLO</b>	5,637.15
<b>RENO / Reno Plastics, Inc.</b>	5,527.00
<b>JDDAVI / J.D. Davis Construction, Inc.</b>	5,524.86
<b>FORMIC / Formica &amp; Associates, Inc.</b>	5,500.00
<b>DONSKA / Donna Skaro-Fuson</b>	5,484.65
<b>RAFROD / RAFAEL RODRIGUEZ</b>	5,437.79
<b>LEXFIN / Lexus Financial Services 9756</b>	5,422.82
<b>MATSHA / MATTHEW SHARROCK</b>	5,417.15
<b>ONDEMA / On Demand</b>	5,415.25
<b>EAGUSA / Eagle Global Logisitcs</b>	5,384.28
<b>ANTHOD / ANTOINETTE HODGE</b>	5,377.33
<b>BANONE / Bank One</b>	5,369.19
<b>THEASS / The Associates</b>	5,328.75
<b>JANMUL / Janet Mule</b>	5,320.00
<b>PORROY / Port Royale</b>	5,302.73
<b>BRIROG / Brian Rogers</b>	5,289.26
<b>TOTTEL / Telecom Solutions</b>	5,275.00
<b>MICDAN / MICHAEL D'ANGELO</b>	5,269.50
<b>CAXMAR / Caxton Mark</b>	5,179.91
<b>LUIPAB / LUIS PABLO</b>	5,147.15
<b>MILBEA / Miller Bearings, Inc.</b>	5,144.94
<b>SANSTA / Sandra Statner</b>	5,140.14
<b>FIRUNI / FIRST UNION SMALL BUSINESS LEASE</b>	5,119.54
<b>DELTOI / Deloitte &amp; Touche LLP</b>	5,000.00
<b>SIEMAR / Sieco Marketing</b>	5,000.00
<b>AFLAC / AFLAC</b>	4,995.30
<b>JOHDAP / JOHN DAPKUS</b>	4,805.02
<b>PACDIS / Packaging Distributors, Inc.</b>	4,769.80
<b>APF / Adhesive Products of Florida</b>	4,748.12

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

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<b>Payment / Vendor Information</b>	<b>Amount</b>
THEASS / Citicapital Commercial Corp	4,740.80
CARLOG / CARL LOGAN	4,600.38
PROINS / Progressive Insurance Company	4,587.95
GILELO / GILBERTO ELOSEGUI	4,548.87
LEAARI / LEANDRO ARIAS	4,537.15
RICDOD / Richard Dodge	4,534.00
HARCAR / Harold Carvajal	4,527.15
JOSSIC / JOSEPH SICILIANO	4,517.15
INXINT / INX International Ink Co.	4,516.64
BRUREI / Bruce Reingold, CPA	4,500.00
WILMCP / William McPharlin	4,500.00
TREHAL / TREVOR HALL	4,465.46
NATSUP / National Supply Company	4,451.08
LUCBAR / LUCIA BARRIENTOS	4,373.00
BOBSAW / Bob's Saw Sharpening	4,363.35
NMHG / NMHG Financial Services, Inc.	4,349.15
BELSOU / BellSouth	4,246.22
BANINS / Bankers Insurance Company	4,242.00
ALLBRO / Allegheny Brokers	4,162.78
MARREI / MARY REIDLER	4,145.02
CONVAS / CONSUELO VASQUEZ	4,079.00
NATSER / National Lift Truck Service	4,067.75
ALEEGG / ALEXIS EGGER	4,060.00
MISC / Bank Atlantic	4,051.77
TERRAP / Terrapinn	4,050.00
GECAP3 / GE Capital	4,045.42
FLEIND / Flexmag Industries, Inc.	4,000.00
SOUSAN / Waste Management Broward	3,986.94
INTCAR / Intele-card News, Inc.	3,983.00
BELATL / Verizon	3,970.96
ALFGON / ALFREDO GONZALEZ	3,900.00

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

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<b>Payment / Vendor Information</b>	<b>Amount</b>
ZELGME / Zeller + Gmelin	3,829.24
COMPRI / Commercial Printers, Inc.	3,814.88
ASI / Advertising Specialty Institute	3,787.80
CHASIE / CHUCK SIEGEL	3,749.97
BORGAR / BORISS GARCIA	3,740.00
WILCEB / WILLIAM CEBALLO	3,728.00
CTIA / CTIA	3,700.00
CHASIE / CHARLES SIEGEL	3,685.39
SUNCHE / Sun Chemical	3,675.00
IRS / I.R.S. 65-0297121	3,650.00
DEXFIN / Dexter Findlay	3,620.51
RUBAVE / RUBY AVENDANO	3,612.00
CARREP / Carpet Replacement Systems, Inc.	3,606.03
NAZDAR / Nazdar Florida	3,600.55
JUASAA / Juan Carlos Saa	3,572.14
RICVIL / RICARDO VILLARREAL	3,552.17
ANYESC / ANYUL ESCAMILLA	3,523.40
CHRMCF / CHRISTIANN McFALL	3,496.50
BUDAIR / Budget Air Compressors, Inc.	3,455.60
PROINC / Profold Inc.	3,428.72
GRAVIS / GraphicVision Design Studio	3,411.00
MANRUI / MANUEL RUIZ	3,402.15
JCGSER / JCG Service & Consulting, Inc.	3,379.25
PARDEN / Paragon Dental Services, Inc.	3,369.00
AMEHON / American Honda Finance Corp.	3,367.43
ARLCOM / Arle Compressor Systems Corp.	3,346.95
GABROD / GABINO RODRIQUEZ	3,318.40
JUABAR / JUAN CARLOS BARRETO	3,300.14
SOUBUS / South Florida Business Journal	3,275.00
RESDEP / Restaurant Depot	3,274.18
JAVORO / JAVIER OROZCO	3,273.67

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

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<b>Payment / Vendor Information</b>	<b>Amount</b>
JULALG / JULIO ALGARIN	3,270.00
WILBER / WILLIAM BERNAL	3,268.75
MONARI / MONICA ARISTISABAL	3,262.15
BMW / BMW Financial Services	3,168.62
BARWAT / Barrington Watkins	3,162.15
ALIALV / ALI ALVAREZ	3,152.61
CARHUE / CARLOS HUEMBLES	3,152.15
JOEMON / JOEL MONTEAGUDO	3,136.76
PERFOR / Performance Muffler, Brake & Tire	3,133.65
PARJAT / PARYA JATALA	3,107.08
LUICHA / LUIS CHARRY	3,037.45
CHASIE / CHARLES SIEGAL	2,990.00
JHODIA / JHON DIAZ	2,964.61
FLOSOL / Flooring Solutions	2,933.34
ENVSER / OES	2,897.14
JUALAT / JUAN CARLOS LATTORE	2,880.76
OSVDIA / OSVALDO DIAZ	2,880.00
RICLOC / Richard's Locksmith	2,877.71
KIMRIC / Kimberly Richardson	2,875.00
OFFELE / Office Elements	2,862.00
ARQINT / Arquitectura International	2,830.21
NARSHI / NARESH SHIL	2,780.00
SPDI / SPDI	2,739.79
COSTCO / Costco Wholesale	2,733.07
LAUWOO / Laura Lee Smith	2,726.65
ALEMAY / ALEJANDRO MAYA	2,565.00
CIBLYN / WebUnited Secure Internet Solutio	2,562.75
LORRUF / Lorena Ruffolo	2,543.24
NYLIFE / New York Life	2,535.50
FLATX3 / Florida Dept of Revenue	2,534.00
DAVSCH / David M. Schwartz, Atty at Law	2,530.00

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

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<b>Payment / Vendor Information</b>	<b>Amount</b>
<b>DISMIK / Discount Mike Window</b>	2,503.72
<b>LINREI / Lindsay Reid</b>	2,500.00
<b>SUSLAS / Susan Lasky</b>	2,500.00
<b>UVD OC / UVDoctors, Inc.</b>	2,500.00
<b>ERNAUG / Ernest Aughenbaugh</b>	2,490.00
<b>WRIEXP / Fleet Fueling 0410-00-415666-7</b>	2,472.79
<b>LARABI / L. Arabia</b>	2,470.00
<b>SAXBUS / Saxon Business Systems, Inc.</b>	2,463.79
<b>MARALV / MARGARITA ALVAREZ</b>	2,462.15
<b>ROSSAN / ROSA SANTOS</b>	2,452.11
<b>YOLVAR / YOLANDA VARGAS</b>	2,419.28
<b>EAGUSA / EAGLEUSA Airfreight</b>	2,418.13
<b>POMFIR / Grinnell Fire Protection</b>	2,391.47
<b>HERCON / Hersilia Concha</b>	2,376.25
<b>CROROL / Crown Roll Leaf, Inc.</b>	2,358.80
<b>JOHHER / JOHN JAIRO HERNANDEZ</b>	2,357.15
<b>STEIND / Stewart Industries</b>	2,356.68
<b>DANCAD / Daniel Cadena</b>	2,334.00
<b>AMEXOP / American Express</b>	2,303.11
<b>WORCOM / WorldCom</b>	2,291.03
<b>HURGRA / Hurricane Graphics</b>	2,290.66
<b>FTLTRA / Fort Lauderdale Transfer</b>	2,250.00
<b>VIRACE / VIRGILIO ACEVEDO</b>	2,242.81
<b>APLLAM / A-Plus Lamination</b>	2,216.14
<b>SONCOO / SONIA COOKE</b>	2,205.30
<b>LEABLA / LEANDRO BLANCO</b>	2,175.40
<b>MARHER / MARIA E. HERNANDEZ</b>	2,175.00
<b>SANREY / SANDRA REYES</b>	2,166.86
<b>SANARQ / SANDRA ARQUIETA</b>	2,140.40
<b>GLOSAN / GLORIA SANCHEZ</b>	2,135.40
<b>AUTEGG / AUTUMN EGGER</b>	2,130.00

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
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Payment / Vendor Information	Amount
GEOSAR / GEORGE SARAFIANOS	2,115.00
SANTOR / SANDRA TORO	2,109.82
MOSBEG / MOSHAMMET ROHANA BEGUM	2,075.38
SPEPAC / Specialty Packaging Company	2,037.72
THIDIF / Thinking Different	2,028.75
BROPAP / Broward Paper 040300	2,027.89
DORDIA / DORIAN DIAZ	2,010.49
VICROM / VICENTE ROMAN	2,007.15
ALABER / Alan Bernstein P.A.	2,000.00
MISC / CASHIER FOR PRIMESOUCE	2,000.00
MISC / CASHIER FOR PRIMESOURCE	2,000.00
ANAAMA / Ana Amado	1,992.15
SHASMI / SHARON L. SMITH	1,980.00
MARCAR / MARY LUZ CARMONA	1,975.41
JORLOP / JORGE LOPEZ	1,962.63
ROSMOY / ROSA MOYANO	1,950.00
DMIA / DMIA	1,945.00
FORMOT / Ford Motor Credit Co.	1,927.98
MODMAC / Modular Mailing Machine	1,908.60
DAVRIO / DAVID RIOS	1,902.15
EDWDRO / Edward Drowdozki	1,891.71
FELVEG / FELICIA VEGA	1,872.15
THERMO / Thermographics	1,867.07
RICPUM / Rice Pump and Motor	1,866.50
GAVENG / Ga-Vehren Engineering	1,852.15
COLCON / Color Control Systems	1,821.50
LAUSAN / LAURA SANTIAGO	1,782.16
PROTEC / Protec	1,766.63
COPINC / Copyco Inc.	1,766.43
JUAULL / JUAN ULLOA	1,765.00
PACDIS / Alles of Florida, Inc.	1,746.83

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
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<b>Payment / Vendor Information</b>	<b>Amount</b>
RODVAD / RODICA VADI	1,742.16
RAFBAR / RAFAEL BARRETO	1,722.14
MARCOL / MARICEZ COLLAZOS	1,720.39
ESTMIL / ESTHER MILLA	1,715.00
ALISAR / ALICIA SARRIA	1,662.50
TAMPAD / Tampo Pad Miami	1,653.00
CBINDU / C & B Industrial Safety	1,648.42
MILPAG / MILADYS PAGUADA	1,643.80
MISC / L. Brooks Company	1,619.25
ADACOO / Adams Cooper Marks	1,615.76
BANFOX / Bander, Fox et al.	1,610.00
LORBOW / LORENA BOWEN	1,600.40
JASMAT / JASON MATHERLY	1,595.00
VICCAI / VICTOR CAICEDO	1,580.41
DAYSAL / DAYNA SALTER AUGHENBAUGH	1,560.00
LITSPE / Litho Specialties, Inc.	1,542.80
HYPERG / HyperGraphic Impressions Inc.	1,535.00
JORCAI / JORGE CAICEDO	1,510.00
BANKAT / Bank Atlantic 00013099239	1,500.00
DALGOO / Building to Perfection /Dallas Go	1,500.00
MARGRA / Marble & Granite Connection	1,450.00
COMPRO / Comprehensive Identification Prod	1,449.50
AMAGIL / AMALIA GILPIN	1,430.01
KOMAME / Komori America	1,383.81
COMREN / Computer Projection Rentals	1,378.00
JUAORO / JUAN OROSCO	1,377.16
TEXACO / Texaco Credit Card Center	1,353.81
MARPEN / MARIA PENAGOS	1,352.56
GRESOU / Great Southern Corp	1,350.00
ROSMOR / ROSAIDA MORALES	1,332.25
HALMOO / Half Moon Consultants	1,315.00

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
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<b>Payment / Vendor Information</b>	<b>Amount</b>
MISC / Pan Am Horizons	1,299.00
CARPUB / Caribbean Publishing Company	1,290.00
BARPLA / Bar-Plate	1,250.39
RICHIC / RICARDO HICKEL	1,218.00
JESROM / Jessica Romero	1,200.00
SALBER / Salberg & Company, P.A.	1,200.00
T-BROT / T-Brothers Logistics L.L.C.	1,199.00
RAMDIA / Ramon Diaz	1,194.38
AMEFRE / American Freightways	1,189.47
MISC / Clay, Metal & Stone	1,149.98
DIAHOL / Diamond Holding	1,128.57
MAZEW / Mazen Sukkar P.A. Trust A/C	1,115.00
LAUWOO / Laura Smith	1,099.23
CARMAI / CAROLINA MARIN	1,092.16
PERWAS / PERRY WASHINGTON	1,070.00
MAJEST / SaatiPrint	1,067.36
HERALB / HERIBERTO ALBELO	1,062.15
TRICOU / Tri-County Truck	1,056.12
ELVSAN / ELVIN SANTIAGO	1,040.00
MONMON / MONICA MONTESINOS	1,040.00
ADOGIN / Adolfo Ginarte	1,000.00
CONSER / Constant Electrical Service, Inc.	1,000.00
MISC / MBNA America	1,000.00
HECPAT / HECTOR PATINO	990.00
ASSDAT / Associated Data Services	976.50
NATPRO / Columbia Propane 9166	965.61
DEPSTA / Department of State	950.00
DIAFLO / Diagraph of Florida, Inc.	943.27
FRAPEL / Frank Pellegrino	940.00
AMEDIE / American Die Supplies, Inc.	929.98
GATLOG / Gateway Logistics Group, Inc.	925.00

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

<b>Payment / Vendor Information</b>	<b>Amount</b>
BRIMAN / Brian Mann	900.00
JERCUE / Jerry Cuetto	900.00
ROBHOM / ROBERTO HOMS	900.00
CONSPE / Control Specialties, Inc.	883.91
BLAPAL / BLANCA PALACIOS	883.50
CLASAN / CLAUDIA SANCHEZ	875.00
LEXIS / Lexis Document Services	875.00
MISC / Citibank Aadvantage	874.00
POMGLA / Pompano Glass & Mirror	869.20
MISC / Pan Am Horizon	866.00
CIBLYN / Ciberlynx	862.75
MARSIL / MARTHA JANNEH SILVA	860.00
AKZNOB / Akzo Nobel	858.15
PREPAC / Preferred Packaging	856.00
INTTEL / International Telecard Associatio	850.00
MISC / WHITECAP	835.00
JEASIE / JEANETTE SIEGEL	823.56
ADMAIR / Admiral Air Express Inc.	803.34
MARARG / MARGARITA ARGUELLO	784.99
PICFRA / Picture Framing Warehouse	782.75
YELFRE / Yellow Freight	779.24
ATLRAD / Atlantic Radiator	776.90
DAIHIC / Daisson Hickel	775.00
DEBHER / Deborah Hernandez	750.00
LEONEL / LEON NELSON	748.13
BIGWIG / Big Wig Bands	730.11
SACONS / SA Consulting, LLC	718.75
JUAORO / JUAN OROZCO	718.25
MISC / Bank of America	695.00
CARBUS / Carribean Business Forms	686.48
MISC / CitiBank	672.00

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

<b>Payment / Vendor Information</b>	<b>Amount</b>
AUTFEE / Autofeeds Inc.	671.85
JETCAR / Jet Cargo USA	670.37
TERINT / Terminex International	653.04
MISC / Levengood Design	650.00
STECAB / Steve Cababe	650.00
SASIB / Campbell Wrapper Corporation	633.99
MISC / Armando Guerra	600.00
MISC / Juan Carlos Beltran	600.00
CECDUR / Cecilia Duran	583.25
SONIR / Soneka IR, Inc	576.00
ADT / ADT Security Services	573.79
STICOM / Stimpson Company Inc.	555.06
LOWES / Lowe's Home Centers	550.14
MAJMOT / Major Motor Car, Inc.	545.90
ELMINC / ELM Inc.	532.20
FINGRA / Finish Graphics	530.00
SARCIN / Sarah Cinnante	520.00
RLCARR / R & L Carriers	518.13
CRELIT / Crescent Bronze Powder Co., Inc.	514.25
AMTAPE / A & M Tape & Packaging	502.19
EQUVAL / Equipment Valuation Management	500.00
FCNB / FCNB	500.00
JOSSAL / Joseph Salvemini	500.00
ANTANN / ANTHONY ANNUNZIATA	490.00
MISC / BankAtlantic	489.15
LUICAD / LUISA CADAVID	488.92
RSCARP / R. S. Carpet	482.13
ALEQUA / ALEJANDRA CUARTAS	477.45
NATFAX / National FaxList	474.90
OES / OES	465.71
ARALUM / A & R Aluminum Gutters	460.00

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

<b>Payment / Vendor Information</b>	<b>Amount</b>
AMBLAM / Amba Lamps	455.76
MISC / Call Intl, Inc.	450.00
LUFINT / Lufran International Corp.	447.76
RSHUG / R.S Hughes	444.00
EXPANE / Expanets	424.89
COPCAT / Copy Cat Copier Service	417.70
NATPRO / AmeriGas - Pompano Beach	410.30
SPRINT / Sprint 920528146	401.44
RUBRUF / Ruben Ruffolo	400.86
HILIN2 / Bank of America	400.00
MARPEN / MARIO PENAGOS	400.00
DIVBUS / Diversified Business Machines, In	384.68
ANAORD / Ana Ordisgoitia	383.50
UVLAMP / UV Lamps	380.00
MILLSL / Millinnium Specialty Lighting	376.70
PRIMAK / Primark UV	372.83
MISC / Progressive	368.16
JUAHER / Juan Hernandez	366.50
WORDIG / HyperGraphics Digital Impressions	356.07
3STAR / 3 Star U.S. Auto Radiator, Inc.	355.10
TROIND / Troy Industries, Inc.	351.71
CAMORO / CAMILO OROSCO	351.00
MISC / Network Innovations	350.00
MISC / Petty Cash	350.00
MISC / Lexus	339.26
HEIUSA / Heidelberg USA	333.90
SOLAMP / Southern Lamps, Inc.	330.75
BNHMAC / B & H Machine	330.00
MISC / Campus Custom Resources	324.00
MISC / Burt Rhodes	322.22
COMKLE / Compu-Kleen, Inc.	320.80

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

<b>Payment / Vendor Information</b>	<b>Amount</b>
GULCON / Gulf Controls Company, LLC	304.18
MISC / Cash - Repair Datacard	300.00
MISC / MBNA	300.00
PROCOR / Promotion Corner.com	300.00
SAFKLE / Safety-Kleen	293.62
QUAROL / Quality Roller	293.33
WIRINC / Wireless 1 of South Florida, Inc.	283.86
ENRSAN / Enrique Santos	278.80
SUNSCR / Suncoast Screen & Ink	275.71
AMAGIL / AMELIA GILPIN	271.00
LIFEGA / LIFE of GEORGIA	268.00
DIEGIR / Diego Giraldo	267.00
LUCDUR / Lucia Duran	262.00
MISC / Cash	253.00
MISC / U. S. Post Office	250.00
MCMCAR / McMaster-Carr Supply Company	249.26
CONPRO / Control Products, Inc.	249.25
TRISER / Tri-County Service	246.45
PITBOW / Pitney Bowes	244.22
INSIGH / Insight	241.85
JOSEYZ / Jose Eyzaquirre	240.00
BWIA / BWIA International Airways Limite	236.80
CONADD / Convenient Addressing Systems	235.00
SYSSOL / Systems & Solutions	229.28
HLUZ / H & Luz Cleaning Service	225.00
ADRPEN / ADRIANA PENAGOS	221.04
RSC / Regional Supply Center, Inc.	207.71
AMECOR / American Niagara Corporation	204.92
MELIRR / Melrose Irrigation	202.29
HERSLB / HERIBERTO ALBELO	200.00
SERGRI / SERGIO GRILIO	200.00

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

<b>Payment / Vendor Information</b>	<b>Amount</b>
PAGNET / Arch Communications	193.64
GENCON / General Controls, Inc.	191.58
AMERIB / American Ribbon & Toner Co.	190.80
FRAREY / Franklin Reyes	187.50
UMS / United Merchant Services	186.45
SECLIN / SecurityLink	185.16
TCXINC / TCX, Inc.	183.87
CRIHIC / CRISTINA HICKEL	180.00
JIMMCC / Jim McComb	180.00
ROSMOR / ROSAIDA MORAN	180.00
MARAVI / Maria Avila	174.30
MISC / Walgreen's	171.44
APT / Allied Pressroom Technology	169.56
GALGON / Galo Gonzalez	167.50
MISC / Sean Lee	160.00
LTS / LTS	152.04
MISC / American Express	147.22
DIAFLO / Advanced Labeling & Marketing	147.13
MISC / Colson Services	140.37
WAVROB / Waverly Robinson	135.00
BRASER / Brake Service and Equipment	130.46
EDL / EDL, Inc.	124.95
TCOMAC / T-Com A/C Services, Inc.	120.48
FERBER / Fernando Bernal	120.00
SCOBEL / Scott Bell Photography	116.60
CLABRO / Clark Brothers Die Service, Inc.	112.88
MISC / Francisco Bohorquez	100.00
PAF / PAF	100.00
ANABER / ANA BERRIO	90.00
ANDORO / Andres Felipe Orozco	85.68
CITPOM / City of Pompano Beach	83.46

**Exhibit F****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Summary of Disbursements - Descending Order  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

Payment / Vendor Information	Amount
FRAMOC / Francis Mockenhaupt	80.00
LUIPAB / LUIS OSWALDO PABLO	80.00
SUPTRA / Super Transport, Inc.	79.83
SOUBEL / Southwestern Bell	66.02
SERREY / Sergio Lino Reyes	66.00
ATT / AT&T Broadband	65.00
DRITOW / Driscoll's Towing Service	65.00
MISC / AT & T	65.00
ZEKQUI / Zeke's Quick Tow	65.00
MISC / Lee Wayne	62.25
WALPRI / Wall Printing	60.65
SKISEM / Skillpath Seminars	59.95
ATTNE / AT&T	57.84
MISC / Zeke's Quick Tow	55.00
GENPUR / General Purpose Steel	53.00
MACTOW / Mac's Towing Service, Inc.	53.00
EQUICHE / Equifax Check Service	50.00
GALGON /	50.00
LUIARQ / Luis Arquita	50.00
ALEVEL / Alejandra Velasquez	44.00
ALFARQ / Alfredo Arqueta	40.00
NIGCON / Nightingale Conant	34.90
ROSCAL / Rosa Calero	31.60
MISC / Pete Marioni	25.00
CALEND / Calendars	20.25
AVEEXP / Averitt Express	15.00
FLOBEA / Florida Bearings, Inc.	6.76
MISC / Champagne Graphics	6.36
<b>Grand Total</b>	<b>\$ 14,370,955.54</b>



**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

Payment / Vendor Information	Amount
3STAR / 3 Star U.S. Auto Radiator, Inc.	\$ 355.10
ACECOL / Ace Color, Inc	9,030.00
ACINDU / A.C. Industrial Service Inc.	8,760.19
ACREF / A/C Refrigeration Control Ind., Inc.	6,262.80
ACTCAR / Active Card Technologies, LLC	45,743.54
ADACOO / Adams Cooper Marks	1,615.76
ADMAIR / Admiral Air Express Inc.	803.34
ADOGIN / Adolfo Ginarte	1,000.00
ADP / ADP	1,203,882.41
ADRPEN / ADRIANA PENAGOS	221.04
ADRRYA / ADRIANA RYAN	7,337.15
ADT / ADT Security Services	573.79
AFLAC / AFLAC	4,995.30
AIRGRO / Airgroup Express	139,768.43
AKZNOB / Akzo Nobel	858.15
ALABER / Alan Bernstein P.A.	2,000.00
ALEEGG / ALEXIS EGGER	4,060.00
ALEMAY / ALEJANDRO MAYA	2,565.00
ALEQUA / ALEJANDRA CUARTAS	477.45
ALEVEL / Alejandra Velasquez	44.00
ALFARQ / Alfredo Arqueta	40.00
ALFGON / ALFREDO GONZALEZ	3,900.00
ALIALV / ALI ALVAREZ	3,152.61
ALISAR / ALICIA SARRIA	1,662.50
ALLBRO / Allegheny Brokers	4,162.78
AMAGIL / AMALIA GILPIN	1,430.01
AMAGIL / AMELIA GILPIN	271.00
AMBLAM / Amba Lamps	455.76
AMDNOA / A.M.D. North America Corp.	11,448.00
AMECOR / American Niagara Corporation	204.92
AMEDIE / American Die Supplies, Inc.	929.98

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

<b>Payment / Vendor Information</b>	<b>Amount</b>
AMEFRE / American Freightways	1,189.47
AMEHON / American Honda Finance Corp.	3,367.43
AMERIB / American Ribbon & Toner Co.	190.80
AMERIP / AMERIPLAST	2,725,100.04
AMERIT / Ameritel Services LLC	31,650.00
AMEX / American Express	114,224.99
AMEXCC / American Express	6,336.51
AMEXOP / American Express	2,303.11
AMTAPE / A & M Tape & Packaging	502.19
ANAAMA / Ana Amado	1,992.15
ANABER / ANA BERRIO	90.00
ANAORD / Ana Ordisgoitia	383.50
ANDORO / Andres Felipe Orozco	85.68
ANTANN / ANTHONY ANNUNZIATA	490.00
ANTHOD / ANTOINETTE HODGE	5,377.33
ANYESC / ANYUL ESCAMILLA	3,523.40
APF / Adhesive Products of Florida	4,748.12
APLLAM / A-Plus Lamination	2,216.14
APT / Allied Pressroom Technology	169.56
ARALUM / A & R Aluminum Gutters	460.00
ARLCOM / Arle Compressor Systems Corp.	3,346.95
ARQINT / Arquitectura International	2,830.21
ASI / Advertising Specialty Institute	3,787.80
ASPAIR / Aspen Air Conditioning, Inc.	8,183.00
ASSDAT / Associated Data Services	976.50
ATKCON / Atkins Construction Company	20,692.75
ATLBLA / Atlantic Blank	155,775.00
ATLRAD / Atlantic Radiator	776.90
ATONCE / At Once Communications	6,322.50
ATT / AT&T Broadband	65.00
ATTNE / AT&T	57.84
AUTEGG / AUTUMN EGGER	2,130.00

*Kapila & Company*

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

Payment / Vendor Information	Amount
AUTFEE / Autofeeds Inc.	671.85
AVEEXP / Averitt Express	15.00
BANAME / Bank of America	128,619.12
BANATL / Bank Atlantic 2670837	38,613.96
BANCAR / MBNA America	7,781.67
BANFOX / Bander, Fox et al.	1,610.00
BANINS / Bankers Insurance Company	4,242.00
BANIRS / BANK of AMERICA	100,464.74
BANKAT / Bank Atlantic 00013099239	1,500.00
BANONE / Bank One	5,369.19
BARPLA / Bar-Plate	1,250.39
BARWAT / Barrington Watkins	3,162.15
BEDADV / Bedrock Advisors, Inc.	15,000.00
BELATL / Verizon	3,970.96
BELSOU / BellSouth	4,246.22
BERDAV / Berger Singerman, P.A.	10,000.00
BGCCON / BGC Construction	9,450.00
BIGWIG / Big Wig Bands	730.11
BIOPAK / Bio-Pack	6,260.14
BLAPAL / BLANCA PALACIOS	883.50
BMW / BMW Financial Services	3,168.62
BNHMAC / B & H Machine	330.00
BOBSAW / Bob's Saw Sharpening	4,363.35
BOLINE / Office Products America	7,392.52
BORGAR / BORISS GARCIA	3,740.00
BOTAME / Bottcher America Corp.	27,112.63
BRASER / Brake Service and Equipment	130.46
BRIMAN / Brian Mann	900.00
BRIROG / Brian Rogers	5,289.26
BROCOU / Broward County Revenue Collection	94,263.17
BROPAP / Broward Paper 040300	2,027.89
BRUREI / Bruce Reingold, CPA	4,500.00

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

<b>Payment / Vendor Information</b>	<b>Amount</b>
<b>BUDAIR / Budget Air Compressors, Inc.</b>	3,455.60
<b>BWIA / BWIA International Airways Limite</b>	236.80
<b>CALEND / Calendars</b>	20.25
<b>CAMORO / CAMILO OROSCO</b>	351.00
<b>CARBUS / Carribean Business Forms</b>	686.48
<b>CARHUE / CARLOS HUEMBLES</b>	3,152.15
<b>CARLOG / CARL LOGAN</b>	4,600.38
<b>CARMAI / CAROLINA MARIN</b>	1,092.16
<b>CARPUB / Caribbean Publishing Company</b>	1,290.00
<b>CARREP / Carpet Replacement Systems, Inc.</b>	3,606.03
<b>CARSAL / Carton Sales</b>	54,306.11
<b>CARSOL / Card Solutions Corporation</b>	8,804.16
<b>CASPAP / Case Paper</b>	30,742.01
<b>CAXMAR / Caxton Mark</b>	5,179.91
<b>CBINDU / C &amp; B Industrial Safety</b>	1,648.42
<b>CECDUR / Cecilia Duran</b>	583.25
<b>CECPAB / CECILIA PABLO</b>	5,637.15
<b>CGU / CGU</b>	21,846.05
<b>CGU / One Beacon</b>	32,002.24
<b>CHASIE / CHARLES SIEGAL</b>	2,990.00
<b>CHASIE / CHARLES SIEGEL</b>	3,685.39
<b>CHASIE / CHUCK SIEGEL</b>	3,749.97
<b>CHRMCF / CHRISTIANN McFALL</b>	3,496.50
<b>CHUPIL / Frank Pilsy</b>	40,038.67
<b>CIBLYN / Ciberlynx</b>	862.75
<b>CIBLYN / WebUnited Secure Internet Solutio</b>	2,562.75
<b>CIT / CIT Equipment Financing</b>	27,424.93
<b>CITFOR / City of Fort Lauderdale</b>	5,941.19
<b>CITPOM / City of Pompano Beach</b>	83.46
<b>CLABRO / Clark Brothers Die Service, Inc.</b>	112.88
<b>CLASAN / CLAUDIA SANCHEZ</b>	875.00
<b>CMPRIN / CM Printech Inc.</b>	19,403.48

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

<b>Payment / Vendor Information</b>	<b>Amount</b>
COLCON / Color Control Systems	1,821.50
COMKLE / Compu-Kleen, Inc.	320.80
COMPLI / CompLink	17,695.08
COMPRI / Commercial Printers, Inc.	3,814.88
COMPRO / Comprehensive Identification Prod	1,449.50
COMREN / Computer Projection Rentals	1,378.00
CONADD / Convenient Addressing Systems	235.00
CONPRO / Control Products, Inc.	249.25
CONSER / Constant Electrical Service, Inc.	1,000.00
CONSPE / Control Specialties, Inc.	883.91
CONVAS / CONSUELO VASQUEZ	4,079.00
COPCAT / Copy Cat Copier Service	417.70
COPINC / Copyco Inc.	1,766.43
COPRIG / COPYRIGHT	25,078.68
COSTCO / Costco Wholesale	2,733.07
CRELIT / Crescent Bronze Powder Co., Inc.	514.25
CRIHIC / CRISTINA HICKEL	180.00
CROROL / Crown Roll Leaf, Inc.	2,358.80
CTIA / CTIA	3,700.00
CUSCO. / Custom Plastic Card Co.	25,047.88
DAIHIC / Daisson Hickel	775.00
DALGOO / Building to Perfection / Dallas Go	1,500.00
DANCAD / Daniel Cadena	2,334.00
DAVRIO / DAVID RIOS	1,902.15
DAVSCH / David M. Schwartz, Atty at Law	2,530.00
DAYSAL / DAYNA SALTER AUGHENBAUGH	1,560.00
DEBHER / Deborah Hernandez	750.00
DELTOI / Deloitte & Touche LLP	5,000.00
DEPSTA / Department of State	950.00
DEXFIN / Dexter Findlay	3,620.51
DIAFLO / Advanced Labeling & Marketing	147.13
DIAFLO / Diagraph of Florida, Inc.	943.27

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

<b>Payment / Vendor Information</b>	<b>Amount</b>
DIAHOL / Diamond Holding	1,128.57
DICMOL / Dice Mold & Engineering, Inc.	17,260.37
DIEGIR / Diego Giraldo	267.00
DINO / Dino North America	10,800.00
DIRCON / Direct Connect	6,440.00
DISMIK / Discount Mike Window	2,503.72
DIVBUS / Diversified Business Machines, In	384.68
DMIA / DMIA	1,945.00
DONSKA / Donna Skaro-Fuson	5,484.65
DORDIA / DORIAN DIAZ	2,010.49
DOUPAR / Douglas Parts & Service	10,682.50
DRITOW / Driscoll's Towing Service	65.00
EAGUSA / Eagle Global Logisitics	5,384.28
EAGUSA / EAGLEUSA Airfreight	2,418.13
EDL / EDL , Inc.	124.95
EDUFUE / EDUARDO FUENTES	11,967.92
EDWDRO / Edward Drowdozki	1,891.71
ELECTE / Elettech	6,669.10
ELMINC / ELM Inc.	532.20
ELVSAN / ELVIN SANTIAGO	1,040.00
ENRSAN / Enrique Santos	278.80
ENVSER / OES	2,897.14
EQUCHE / Equifax Check Service	50.00
EQUVAL / Equipment Valuation Management	500.00
ERNAUG / Ernest Aughenbaugh	2,490.00
ESTMIL / ESTHER MILLA	1,715.00
EXPANE / Expanets	424.89
FCNB / FCNB	500.00
FEDEX / Federal Express 1906-7193-	30,937.26
FEDEXP / Federal Express 1940-7686-	96,284.64
FELVEG / FELICIA VEGA	1,872.15
FERBER / Fernando Bernal	120.00

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

<b>Payment / Vendor Information</b>	<b>Amount</b>
<b>FIDLEA / Fidelity Leasing</b>	525,000.00
<b>FINGRA / Finish Graphics</b>	530.00
<b>FIRUNI / FIRST UNION SMALL BUSINESS LEASE</b>	5,119.54
<b>FLARET / Florida Retail Federation</b>	37,400.00
<b>FLATAX / Florida Dept. of Revenue</b>	31,888.34
<b>FLATX2 / Florida Department of Revenue</b>	6,144.50
<b>FLATX3 / Florida Dept of Revenue</b>	2,534.00
<b>FLEIND / Flexmag Industries, Inc.</b>	4,000.00
<b>FLOBEA / Florida Bearings, Inc.</b>	6.76
<b>FLOSOL / Flooring Solutions</b>	2,933.34
<b>FORMIC / Formica &amp; Associates, Inc.</b>	5,500.00
<b>FORMOT / Ford Motor Credit Co.</b>	1,927.98
<b>FPL / FPL</b>	122,003.75
<b>FRAMOC / Francis Mockenhaupt</b>	80.00
<b>FRAPEL / Frank Pellegrino</b>	940.00
<b>FRAREY / Franklin Reyes</b>	187.50
<b>FROCOM / Global Crossing</b>	39,594.40
<b>FTLTRA / Fort Lauderdale Transfer</b>	2,250.00
<b>FTS / Freight Transportation Specialist</b>	8,867.40
<b>FUJI / Fuji Financial Services</b>	14,866.22
<b>GABROD / GABINO RODRIQUEZ</b>	3,318.40
<b>GALGON /</b>	50.00
<b>GALGON / Galo Gonzalez</b>	167.50
<b>GATLOG / Gateway Logistics Group, Inc.</b>	925.00
<b>GATOR / Walmark of Florida, Inc.</b>	18,752.02
<b>GAVENG / Ga-Vehren Engineering</b>	1,852.15
<b>GECAP1 / GE Capital Small Business Finance</b>	278,646.98
<b>GECAP2 / GE Capital Small Business Finance</b>	45,360.59
<b>GECAP3 / GE Capital</b>	4,045.42
<b>GEMCAR / GeminiCard, LLC</b>	6,545.00
<b>GENCON / General Controls, Inc.</b>	191.58
<b>GENPUR / General Purpose Steel</b>	53.00

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

Payment / Vendor Information	Amount
GEOACO / GEORGE ACOSTA	10,757.73
GEOSAR / GEORGE SARAFIANOS	2,115.00
GILELO / GILBERTO ELOSEGUI	4,548.87
GLOSAN / GLORIA SANCHEZ	2,135.40
GOEX / Goex Corporation	6,326.68
GRAING / Grainger 480 84-450-226-	15,496.81
GRAVIS / GraphicVision Design Studio	3,411.00
GRESOU / Great Southern Corp	1,350.00
GULCON / Gulf Controls Company,LLC	304.18
GUYROB / GUY ROBERT	7,774.50
HALMOO / Half Moon Consultants	1,315.00
HARCAR / Harold Carvajal	4,527.15
HECPAT / HECTOR PATINO	990.00
HEIUSA / Heidelberg USA	333.90
HERALB / HERIBERTO ALBELO	1,062.15
HERCON / Hersilia Concha	2,376.25
HERSLB / HERIBERTO ALBELO	200.00
HILIN2 / Bank of America	400.00
HILINE / HiLine Inc.	56,863.65
HLUZ / H & Luz Cleaning Service	225.00
HOMDEP / Home Depot/GECF	10,297.21
HSBC / HSBC Business Credit (USA), Inc.	28,284.51
HURGRA / Hurricane Graphics	2,290.66
HYPERG / HyperGraphic Impressions Inc.	1,535.00
INDIGO / Indigo America, Inc.	11,971.30
INNEQU / Innovative Equipment	10,260.83
INSIGH / Insight	241.85
INTCAR / Intele-card News, Inc.	3,983.00
INTTEL / International Telecard Associatio	850.00
INXINT / INX International Ink Co.	4,516.64
IQCINC / IQ-C Incorporated	68,730.60
IRS / I.R.S. 65-0297121	3,650.00

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

<b>Payment / Vendor Information</b>	<b>Amount</b>
ISAGIR / ISABEL GIRALDO	7,358.15
JANMUL / Janet Mule	5,320.00
JASMAT / JASON MATHERLY	1,595.00
JAVORO / JAVIER OROZCO	3,273.67
JCGSER / JCG Service & Consulting, Inc.	3,379.25
JDDAVI / J.D. Davis Construction, Inc.	5,524.86
JEASIE / JEANETTE SIEGEL	823.56
JERCUE / Jerry Cuetto	900.00
JESROM / Jessica Romero	1,200.00
JETCAR / Jet Cargo USA	670.37
JETLIT / Jet Litho	20,135.77
JHODIA / JHON DIAZ	2,964.61
JIMMCC / Jim McComb	180.00
JOEMON / JOEL MONTEAGUDO	3,136.76
JOHDAP / JOHN DAPKUS	4,805.02
JOHHER / JOHN JAIRO HERNANDEZ	2,357.15
JORCAI / JORGE CAICEDO	1,510.00
JORLOP / JORGE LOPEZ	1,962.63
JOSEYZ / Jose Eyzaquirre	240.00
JOSSAL / Joseph Salvemini	500.00
JOSSIC / JOSEPH SICILIANO	4,517.15
JUABAR / JUAN CARLOS BARRETO	3,300.14
JUAHER / Juan Hernandez	366.50
JUALAT / JUAN CARLOS LATTORE	2,880.76
JUAORO / JUAN OROSCO	1,377.16
JUAORO / JUAN OROZCO	718.25
JUAQUI / JUAN QUINTERO	9,008.25
JUASAA / Juan Carlos Saa	3,572.14
JUAULL / JUAN ULLOA	1,765.00
JULALG / JULIO ALGARIN	3,270.00
KAPPUS / Kappus Plastic Company, Inc.	17,885.96
KIMRIC / Kimberly Richardson	2,875.00

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

Payment / Vendor Information	Amount
KLOPEN / Klockner Pentaplast of America	66,656.09
KOMAME / Komori America	1,383.81
KOSCO / Kosco Machinery Services	7,884.40
KURFOI / Kurz Stamping Foils	23,249.31
LARABI / L. Arabia	2,470.00
LARLUN / LARRY LUNA	13,190.00
LAUSAN / LAURA SANTIAGO	1,782.16
LAUWOO / Laura Lee Smith	2,726.65
LAUWOO / Laura Smith	1,099.23
LEAARI / LEANDRO ARIAS	4,537.15
LEABLA / LEANDRO BLANCO	2,175.40
LEATEC / Leasing Technology, Inc. 160360	46,013.38
LEATEC / LTI Aviation Finance Company	6,568.26
LEONEL / LEON NELSON	748.13
LEXFIN / Lexus Financial Services 9756	5,422.82
LEXIS / Lexis Document Services	875.00
LIFEGA / LIFE of GEORGIA	268.00
LINREI / Lindsay Reid	2,500.00
LITSPE / Litho Specialties, Inc.	1,542.80
LORBOW / LORENA BOWEN	1,600.40
LORRUF / Lorena Ruffolo	2,543.24
LOWES / Lowe's Home Centers	550.14
LRPAIN / L & R Painting & Waterproofing	44,500.00
LTS / LTS	152.04
LUCBAR / LUCIA BARRIENTOS	4,373.00
LUCDUR / Lucia Duran	262.00
LUCTEC / Avaya Financial Services	17,931.74
LUFINT / Lufran International Corp.	447.76
LUIARQ / Luis Arquita	50.00
LUICAD / LUISA CADAVID	488.92
LUICHA / LUIS CHARRY	3,037.45
LUIPAB / LUIS OSWALDO PABLO	80.00

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

<b>Payment / Vendor Information</b>	<b>Amount</b>
LUIPAB / LUIS PABLO	5,147.15
LUIVAZ / LUIS VAZQUEZ	7,130.45
LUPO / Jack Lupo Realty	52,500.00
LWS / LWS Entertainment Svcs	297,708.00
MACPAP / Mac Paper	210,473.21
MACPCI / Maciej Pcion	13,515.88
MACTOW / Mac's Towing Service, Inc.	53.00
MAGSPE / Magnetic Specialty Inc.	16,005.60
MAIQUA / Miami Quality Die Cutting & Finis	21,983.28
MAJEST / SaatiPrint	1,067.36
MAJMOT / Major Motor Car, Inc.	545.90
MANRUI / MANUEL RUIZ	3,402.15
MARALV / MARGARITA ALVAREZ	2,462.15
MARARG / MARGARITA ARGUELLO	784.99
MARAVI / Maria Avila	174.30
MARCAR / MARY LUZ CARMONA	1,975.41
MARCOL / MARICEZ COLLAZOS	1,720.39
MARCUS / Marcus Office Furniture	21,374.49
MARGRA / Marble & Granite Connection	1,450.00
MARHER / MARIA E. HERNANDEZ	2,175.00
MARPEN / MARIA PENAGOS	1,352.56
MARPEN / MARIO PENAGOS	400.00
MARREI / MARY REIDLER	4,145.02
MARSIL / MARTHA JANNEH SILVA	860.00
MATSHA / MATTHEW SHARROCK	5,417.15
MAZEW / Mazen Sukkar P.A. Trust A/C	1,115.00
MBNA / MBNA AMERICA	9,732.44
MCMCAR / McMaster-Carr Supply Company	249.26
MCNWES / McNab West C/O Merrick Realty	50,961.22
MELIRR / Melrose Irrigation	202.29
MERLYN / Merrill Lynch	263,467.91
MICBLO / Michelle Blomont or JJJ	41,501.26

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

Payment / Vendor Information	Amount
MICDAN / MICHAEL D'ANGELO	5,269.50
MICINK / MicroInk	52,924.00
MICSTE / Michael R. Stewart	6,001.94
MILBEA / Miller Bearings, Inc.	5,144.94
MILLSL / Millinnium Specialty Lighting	376.70
MILPAG / MILADYS PAGUADA	1,643.80
MISC / American Express	147.22
MISC / Armando Guerra	600.00
MISC / AT & T	65.00
MISC / Bank Atlantic	4,051.77
MISC / Bank of America	695.00
MISC / BankAtlantic	489.15
MISC / Burt Rhodes	322.22
MISC / Campus Custom Resources	324.00
MISC / Cash	253.00
MISC / Cash - Repair Datacard	300.00
MISC / CASHIER FOR PRIMESOUCE	2,000.00
MISC / CASHIER FOR PRIMESOURCE	2,000.00
MISC / Champagne Graphics	6.36
MISC / CitiBank	672.00
MISC / Citibank Aadvantage	874.00
MISC / Clay, Metal & Stone	1,149.98
MISC / Colson Services	140.37
MISC / Francisco Bohorquez	100.00
MISC / Juan Carlos Beltran	600.00
MISC / L. Brooks Company	1,619.25
MISC / Lee Wayne	62.25
MISC / Levengood Design	650.00
MISC / Lexus	339.26
MISC / MBNA	300.00
MISC / MBNA America	1,000.00
MISC / Network Innovations	350.00

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

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Payment / Vendor Information	Amount
MISC / Pan Am Horizon	866.00
MISC / Pan Am Horizons	1,299.00
MISC / Pete Marioni	25.00
MISC / Petty Cash	350.00
MISC / Progressive	368.16
MISC / Sean Lee	160.00
MISC / Call Intl, Inc.	450.00
MISC / U. S. Post Office	250.00
MISC / Walgreen's	171.44
MISC / WHITECAP	835.00
MISC / Zeke's Quick Tow	55.00
MODMAC / Modular Mailing Machine	1,908.60
MONARI / MONICA ARISTISABAL	3,262.15
MONMON / MONICA MONTESINOS	1,040.00
MORDIR / More Direct	36,215.02
MOSBEG / MOSHAMMET ROHANA BEGUM	2,075.38
MPOWER / Mpower Communications	10,791.80
NARSHI / NARESH SHIL	2,780.00
NATBAN / Nations Bank	9,631.26
NATFAX / National FaxList	474.90
NATPRO / AmeriGas - Pompano Beach	410.30
NATPRO / Columbia Propane 9166	965.61
NATSER / National Lift Truck Service	4,067.75
NATSUP / National Supply Company	4,451.08
NAZDAR / Nazdar Florida	3,600.55
NEXTEL / Nextel 0002126259-	44,277.68
NIENOR / NEIL NORMANDO	11,638.43
NIGCON / Nightingale Conant	34.90
NMHG / NMHG Financial Services, Inc.	4,349.15
NYLIFE / New York Life	2,535.50
OASYS / Oasys Technologies Ltd.	1,080,000.00
OES / OES	465.71

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

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<b>Payment / Vendor Information</b>	<b>Amount</b>
OFFDEP / Office Depot	5,884.02
OFFELE / Office Elements	2,862.00
OMNPAK / Omni-Pak International, Inc.	30,926.15
OMNTRA / Omni Transportation	12,248.00
ONDEMA / On Demand	5,415.25
ORIX / Orix Credit Alliance, Inc.	123,986.26
OSVDIA / OSVALDO DIAZ	2,880.00
PACDIS / Alles of Florida, Inc.	9,503.63
PACDIS / Alles of Florida, Inc.	1,746.83
PACDIS / Packaging Distributors, Inc.	4,769.80
PACE / PACE	35,981.58
PAF / PAF	100.00
PAGNET / Arch Communications	193.64
PANPOW / Pantropic Power	7,033.10
PAPKNI / Paper Knight, Inc.	18,039.75
PARDEN / Paragon Dental Services, Inc.	3,369.00
PARJAT / PARYA JATALA	3,107.08
PAUCIN / Paul Cinnante	6,277.39
PAYRLL / Ameriplast Payroll	1,635,053.73
PBCC / PBCC 309110	7,129.70
PEOPLE / People's Capital & Leasing Corp.	56,646.77
PERFOR / Performance Muffler, Brake & Tire	3,133.65
PERKNI / J. Perry Knight C/O	16,917.60
PERWAS / PERRY WASHINGTON	1,070.00
PICFRA / Picture Framing Warehouse	782.75
PIEPLA / Piedmont Plastics	144,410.27
PIESTE / Pierce & Stevens	17,975.00
PILCON / Pilar Concha	23,841.44
PITBOW / Pitney Bowes	244.22
POMFIR / Grinnell Fire Protection	2,391.47
POMGLA / Pompano Glass & Mirror	869.20
PORROY / Port Royale	5,302.73

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

Source: Check registers provided by Debtor entitled "Ck Reg 101 103 2001; Ck Reg 2001 and Ck Reg 2002; edited by Kapila & Co. to include only transactions from April 29, 2001 to April 30, 2002.

<b>Payment / Vendor Information</b>	<b>Amount</b>
PREPAC / Preferred Packaging	856.00
PRIMAK / Primark UV	372.83
PRISER / Printers Service 802865	61,848.80
PRISOU / PrimeSource Corp.	81,065.93
PROALL / Protect-All	6,508.81
PROCOR / Promotion Corner.com	300.00
PROINC / Profold Inc.	3,428.72
PROINS / Progressive Insurance Company	4,587.95
PROTEC / Protec	1,766.63
PURPOW / Purchase Power	27,325.70
QUAROL / Quality Roller	293.33
RAFBAR / RAFAEL BARRETO	1,722.14
RAFROD / RAFAEL RODRIGUEZ	5,437.79
RAMDIA / Ramon Diaz	1,194.38
RENO / Reno Plastics, Inc.	5,527.00
RESDEP / Restaurant Depot	3,274.18
RHIPAP / Rhino Paper Products	6,345.51
RICDOD / Richard Dodge	4,534.00
RICHIC / RICARDO HICKEL	1,218.00
RICLOC / Richard's Locksmith	2,877.71
RICPUM / Rice Pump and Motor	1,866.50
RICVIL / RICARDO VILLARREAL	3,552.17
RLCARR / R & L Carriers	518.13
ROBCIN / Robert Cinnante	10,437.19
ROBHOM / ROBERTO HOMES	900.00
RODVAD / RODICA VADI	1,742.16
ROOPAP / Roosevelt Paper	94,725.30
ROSCAL / Rosa Calero	31.60
ROSMOR / ROSAIDA MORALES	1,332.25
ROSMOR / ROSAIDA MORAN	180.00
ROSMOY / ROSA MOYANO	1,950.00
ROSSAN / ROSA SANTOS	2,452.11

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

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<b>Payment / Vendor Information</b>	<b>Amount</b>
RSC / Regional Supply Center, Inc.	207.71
RSCARP / R. S. Carpet	482.13
RSHUG / R.S Hughes	444.00
RUBAVE / RUBY AVENDANO	3,612.00
RUBRUF / Ruben Ruffolo	400.86
SACONS / SA Consulting, LLC	718.75
SAFKLE / Safety-Kleen	293.62
SALBER / Salberg & Company, P.A.	1,200.00
SAMPAM / Samuel Pampenella, Jr.	492,446.63
SANARQ / SANDRA ARQUIETA	2,140.40
SANREY / SANDRA REYES	2,166.86
SANSTA / Sandra Statner	5,140.14
SANTOR / SANDRA TORO	2,109.82
SARCIN / Sarah Cinnante	520.00
SASIB / Campbell Wrapper Corporation	633.99
SAXBUS / Saxon Business Systems, Inc.	2,463.79
SCOBEL / Scott Bell Photography	116.60
SCOMIL / Scott Miller	11,481.13
SECLIN / SecurityLink	185.16
SERGRI / SERGIO GRILIO	200.00
SERREY / Sergio Lino Reyes	66.00
SHASMI / SHARON L. SMITH	1,980.00
SHECIN / Sherry Cinnante	5,665.00
SIEMAR / Sieco Marketing	5,000.00
SKISEM / Skillpath Seminars	59.95
SOFTEC / Bankers	13,568.54
SOLAMP / Southern Lamps, Inc.	330.75
SONCOO / SONIA COOKE	2,205.30
SONIR / Soneka IR, Inc	576.00
SOUBEL / Southwestern Bell	66.02
SOUBUS / South Florida Business Journal	3,275.00
SOUDIG / South Florida Digital Comm., Inc.	5,801.76

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

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<b>Payment / Vendor Information</b>	<b>Amount</b>
<b>SOUREC / Southeastern Recycling Corp.</b>	10,903.21
<b>SOUSAN / Waste Management Broward</b>	3,986.94
<b>SPDI / SPDI</b>	2,739.79
<b>SPEPAC / Specialty Packaging Company</b>	2,037.72
<b>SPRINT / Sprint 920528146</b>	401.44
<b>STECAB / Steve Cababe</b>	650.00
<b>STEIND / Stewart Industries</b>	2,356.68
<b>STEMEI / STEVE MEISTLE</b>	8,041.39
<b>STEROS / Steven Rosenberg</b>	34,000.00
<b>STICOM / Stimpson Company Inc.</b>	555.06
<b>SUNCHE / Sun Chemical</b>	3,675.00
<b>SUNPAC / Sun Packaging Technologies</b>	8,567.26
<b>SUNSCR / Suncoast Screen &amp; Ink</b>	275.71
<b>SUPPRI / Superior Printing &amp; Inks</b>	18,659.01
<b>SUPTRA / Super Transport, Inc.</b>	79.83
<b>SUSARC / Susan Archer</b>	8,941.76
<b>SUSLAS / Susan Lasky</b>	2,500.00
<b>SYNADY / Synadyne 45411</b>	259,661.13
<b>SYSSOL / Systems &amp; Solutions</b>	229.28
<b>TAMPAD / Tampo Pad Miami</b>	1,653.00
<b>TAYGRA / Taylor Graphics Services</b>	20,486.73
<b>T-BROT / T-Brothers Logistics L.L.C.</b>	1,199.00
<b>TCOMAC / T-Com A/C Services, Inc.</b>	120.48
<b>TCXINC / TCX, Inc.</b>	183.87
<b>TERINT / Terminex International</b>	653.04
<b>TERRAP / Terrapinn</b>	4,050.00
<b>TEXACO / Texaco Credit Card Center</b>	1,353.81
<b>THEASS / Citicapital Commercial Corp</b>	4,740.80
<b>THEASS / The Associates</b>	5,328.75
<b>THERMO / Thermographics</b>	1,867.07
<b>THIDIF / Thinking Different</b>	2,028.75
<b>TOTTEL / Telecom Solutions</b>	5,275.00

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
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<b>Payment / Vendor Information</b>	<b>Amount</b>
TOYINK / Toyo Ink America, Inc.	39,764.01
TRABIN / Trade Bindery, Inc.	9,075.00
TRAINC / Transilwrap, Inc.	7,600.00
TRATAG / Travel Tags/American Vinylith	87,989.16
TREHAL / TREVOR HALL	4,465.46
TRICOU / Tri-County Truck	1,056.12
TRISER / Tri-County Service	246.45
TROIND / Troy Industries, Inc.	351.71
TRUVAL / True Value Hardware	8,115.03
TUBLIG / Tube Light	15,628.22
UMS / United Merchant Services	186.45
UNIATL / UNION ATLANTIC CAPITAL,LC	15,000.00
UNIBAN / Union Bank of Florida 49000314	10,380.84
UNIHEA / United Healthcare	44,977.23
UNIHEA / United Healthcare of Flordia	22,602.19
UNISOU / Unisource 45-100190-	118,030.98
UPS / United Parcel Service X9X-79	157,774.58
UVDOC / UVDoctors,Inc.	2,500.00
UVLAMP / UV Lamps	380.00
VESTAR / Vestar Capital Corp.	7,500.00
VICCAI / VICTOR CAICEDO	1,580.41
VICROM / VICENTE ROMAN	2,007.15
VIDJET / Marconi Data Systems Inc	52,590.07
VIRACE / VIRGILIO ACEVEDO	2,242.81
VISTAR / Vistar Machine Shop, Inc.	14,722.68
VPI / VPI Vinyl Plastics, Inc.	150,071.08
WALPRI / Wall Printing	60.65
WARUNI / Spirit Services Co. 30006	13,545.85
WAVROB / Waverly Robinson	135.00
WILBER / WILLIAM BERNAL	3,268.75
WILCEB / WILLIAM CEBALLO	3,728.00
WILMCP / William McPharlin	4,500.00

**Exhibit F.1****Smith International Enterprises, Inc.****Case No. 02-04459-6J1****Alphabetical Summary of Disbursements  
For the period April 29, 2001 to April 30, 2002**

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<b>Payment / Vendor Information</b>	<b>Amount</b>
WIRINC / Wireless 1 of South Florida, Inc.	283.86
WISLAB / Wisconsin Label	70,155.80
WISLAB / WS Packaging Group, Inc.	67,701.73
WOLPLU / Wolfe and Bob's Plumbing Service	8,195.00
WORCOM / WorldCom	2,291.03
WORDIG / HyperGraphics Digital Impressions	356.07
WRIEXP / Fleet Fueling 0410-00-415666-7	2,472.79
YELFRE / Yellow Freight	779.24
YOLVAR / YOLANDA VARGAS	2,419.28
ZEKQUI / Zeke's Quick Tow	65.00
ZELGME / Zeller + Gmelin	3,829.24
<b>Grand Total</b>	<b>\$ 14,370,955.54</b>

## **EXHIBIT “B”**

Smith International Enterprises, Inc.  
d/b/a/ Ameriplast  
Balance Sheet  
As of March 31, 2002

	ACCRUAL	
Current Assets		
Cash in Bank	\$0	
Accounts Receivable,		
net of Reserve for Bad Debts	722,513	
Inventory	972,297	
Employee Loans & Advances	300	
Total Current Assets		\$1,695,110
Property & Equipment,		
net of Accumulated Depreciation		7,917,297
Other Assets		
Prepaid Expenses	0	
Security Deposits	31,514	
Equipment Deposits	174,691	
Other Assets	0	
Total Other Assets		206,204
Total Assets		\$9,818,612
Liabilities & Stockholders Equity		
Current Liabilities		
Current Portion of Long Term Debt	\$0	
Loan Payable - WCMA Credit Line	1,499,926	
Accounts Payable	1,879,057	
Florida Sales Tax Payable	1,786	
Customer Deposits	359,512	
Accrued Expenses Payable	122,500	
Total Current Liabilites		\$3,862,782
Long Term Liabilities		
Loan Payable - WCMA Reducing Line	104,900	
Notes Payable - Equipment	2,640,841	
.	0	
Mortgage Payable - GE / SBA	3,568,433	
.	0	
Loan from Shareholders	164,105	
Less: Current Portion of L/T Debt	0	
Total Long Term Liabilites		6,478,279
Stockholders Equity		
Retained Earnings	(975,725)	
Capital Contribution - Smith	299,526	
Capital Contribution - Concha	146,250	
Common Stock	7,500	

Total Stockholders Equity	(522,448)	
Total Liabilities &		9,818,612
Stockholders Equity		
04/01/02		

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## **EXHIBIT “C”**



Statistical Summary

AMERIPLAST

Batch: 1101

Period Ending: 04/21/2002

Week 17

Company Code: RG5

Quarter Number: 2

Pay Date: 04/26/20

Page 1

Region Name: INTERNET P/R CHESAPKE

Current Date: 04/22/2002

Liability	Taxes Debited	
Recap		
Federal Income Tax	5,889.59	
Earned Income Credit Advances	.00	
Social Security - EE	3,399.93	
Social Security - ER	3,399.77	
Social Security Adj - EE	.00	
Medicare - EE	795.09	
Medicare - ER	795.11	
Medicare Adj - EE	.00	
Federal Unemployment Tax	168.48	
State Income Tax	.00	
State Unemployment Insurance - EE	.00	
State Unemployment/Disability Ins - ER	153.74	
State Unemployment Insurance Adj - EE	.00	
State Disability Insurance - EE	.00	
State Disability Insurance Adj - EE	.00	
Workers' Benefit Fund Assessment - EE	.00	
Workers' Benefit Fund Assessment - ER	.00	
Local Income Tax	.00	
School District Tax	.00	
Total Taxes Debited	14,601.71	
Account Number 003448570869		
Total Amount Debited From Your Account	14,601.71	
Bank Debts and Other Liability		
Checks	44,863.33	
Direct Deposit	.00	
Adjustments/Prepay/Voids	.00	
Taxes - Your Responsibility		
None This Payroll		
Total Liability	59,465.04	
	14,601.71	
	59,465.04	
	59,465.04	
	59,465.04	

## **EXHIBIT “D”**

Signature Graphics, Inc.  
Ameriplast Sales Collection Analysis  
April 18, 2002 - May 31, 2002

Customer	Date	SBT Invoice #	Signature Invoice #	Amount	SBT Sales Order #	Date	Amount Collected	Account Deposited To	Amount Credited	7/31/2002 Outstanding Amount
TeleCard Direct	04/18/02	10348272	54805	1,800.00	603191149		0.00		0.00	1,800.00
Card Room	04/18/02	10348276	54826	425.00	604041147		0.00		0.00	425.00
Card Room	04/18/02	10348275	54827	750.00	604041141	05/02/02	130.00	AM	0.00	620.00
Card Room	04/18/02	10348277	54828	750.00	604041154		0.00		0.00	750.00
Card Room	04/18/02	10348274	54829	945.00	604041139		0.00		0.00	945.00
Total Telecom	04/18/02	10348280	54833	535.50	704081736		0.00		535.50	0.00
U.S. South	04/18/02	10348286	54834	1,716.00	704031429	04/24/02	0.00	AM	1,716.00	0.00
U.S. South	04/18/02	10348273	54835	792.75	604150951	06/04/02	792.75	AM	0.00	0.00
U.S. South	04/18/02	10348273	54836	3,359.82	603290929	06/04/02	3,359.82	AM	0.00	0.00
Allypore Tel	04/18/02	10348282	54837	3,510.00	803190956	04/19/02	0.00		3,510.00	0.00
4 Low Tel, Inc.	04/18/02	10348278	54838	1,893.00	604190956	06/04/02	1,893.00	BA	0.00	0.00
KeyStone Card Co.	04/18/02	10348283	54839	661.50	804041016	06/12/02	601.00	LS	0.00	60.50
Card Room	04/26/02	10348299	54841	925.00	604041123		0.00		0.00	925.00
Card Room	04/26/02	10348298	54843	650.00	604041120		0.00		0.00	650.00
Card Room	04/26/02	10348297	54844	540.00	604041119		0.00		0.00	540.00
Card Room	04/26/02	10348296	54845	650.00	604041103		0.00		0.00	650.00
West Coast Dist. Center	04/26/02	10348295	54846	3,450.00	604021812	05/03/02	2,925.00	AM	525.00	0.00
Planet Distribution	04/26/02	10348293	54847	70.00	601250958	04/15/02	0.00		70.00	0.00
U.S. South	04/26/02	10348327	54848	2,945.49	604151103	06/04/02	2,945.49	AM	0.00	0.00
Planet Distribution	04/26/02	10348308	54849	550.00	604051432	04/15/02	0.00		550.00	0.00
Planet Distribution	04/26/02	10348309	54850	137.50	604051434	04/15/02	0.00		137.50	0.00
Phone Card Super Center	04/26/02	10348310	54851	5,120.00	604091240	05/13/02	4,545.00	AM	575.00	0.00
Planet Distribution	04/26/02	10348312	54852	1,250.00	604120931	04/15/02	0.00		1,250.00	0.00
Planet Distribution	04/26/02	10348316	54853	275.00	610101154	04/15/02	0.00		275.00	0.00
Planet Distribution	04/26/02	10348317	54854	275.00	610101157	04/15/02	0.00		275.00	0.00
ToGo's Eateries	04/26/02	10348325	54855	37.17	904171232	05/28/02	37.17	AM	0.00	0.00
Planet Distribution	04/26/02	10348336	54856	600.00	604051439	04/15/02	0.00		600.00	0.00
Universal Communication	04/26/02	10348337	54857	360.00	604151053	05/08/02	360.00	AM	0.00	0.00
Planet Distribution	04/26/02	10348338	54858	350.00	61121047	04/15/02	0.00		350.00	0.00
Card Room	04/26/02	10348345	54859	232.50	60421606		0.00		0.00	232.50
Adobe Graphic & Designs	04/26/02	10348346	54860	277.00	104081233	07/01/02	277.00	LS	0.00	0.00
Safetel, Inc.	04/26/02	10348342	54861	3,200.00	903221420		0.00		3,200.00	0.00
Promotions West	04/26/02	10348350	54862	172.50	904151147	05/07/02	172.50	SE	0.00	0.00
RS Group (Arcana)	04/26/02	10348340	54863	192.50	804171044	06/05/02	192.50	LS	0.00	0.00
Deutsche Telecom	04/26/02	10348348	54864	7,293.42	604101151	05/24/02	7,293.42	OP	0.00	0.00
ToGo's Eateries	04/26/02	10348324	54865	37.17	904171011	05/28/02	37.17	AM	0.00	0.00
MBL Graphics, Inc.	04/26/02	10348321	54866	1,212.99	904060649		0.00		0.00	345.00
Creative Element, Inc.	04/26/02	10348321	54867	1,212.99	904011414	07/11/02	1,212.99	BA	0.00	0.00
MBL Graphics, Inc.	04/26/02	10348323	54868	195.00	904061001		0.00		0.00	195.00
Emerald Solutions in Print, Inc.	04/26/02	10348329	54869	271.40	904091127	05/28/02	271.40	AM	0.00	0.00
Boca Raton Resort & Club	04/26/02	10348291	54870	732.00	104031708	06/04/02	732.00	AM	0.00	0.00
Cambridge Integrated Service	04/26/02	10348290	54871	433.58	103041054	05/14/02	433.58	AM	0.00	0.00
Longboat Key Club	04/26/02	10348326	54872	164.00	104160940		0.00		0.00	164.00
Nats Communication	04/26/02	10348292	54873	3,300.00	503211155	05/06/02	3,300.00	AM	0.00	0.00
Norte com Inc.	04/26/02	10348328	54874	2,100.00	803221155	06/11/02	2,100.00	LS	0.00	0.00
Proforma Universal Marketing	04/26/02	10348351	54875	114.42	904161216	06/17/02	114.42	LS	0.00	0.00
AM & I Business	04/26/02	10348364	54876	643.75	904101134		0.00		643.75	0.00

Customer	Date	SBT Invoice #	Signature Invoice #	Amount	SBT Sales Order #	Date	Amount Collected	Account Deposited To	Amount Credited	7/31/2002 Amount Outstanding
Universal Communication	04/26/02	10348358	54877	1,800.00	604221030	04/19/02	950.00		850.00	0.00
Nats Communication	04/26/02	10348353	54878	1,100.00	511261418	04/25/02	0.00		1,100.00	0.00
Card Room	04/26/02	10348354	54879	2,575.00	604041129		0.00		0.00	2,575.00
TeleCard Direct	04/26/02	10348357	54880	468.00	604191042	07/03/02	468.00	SE	0.00	0.00
PrintMasters	04/26/02	10348363	54881	446.28	904181425		0.00		446.28	0.00
Winners Associates	04/26/02	10348362	54882	954.27	904171103	07/02/02	954.27	LS	0.00	0.00
Cards USA, Inc.	04/26/02	10348311	54883	352.50	604091701	07/03/02	352.50	BA	0.00	0.00
Planet Distribution	04/26/02	10348347	54884	6,086.20	603251026	07/03/02	6,086.20	BA	0.00	0.00
Universal Communication	04/26/02	10348318	54885	600.00	611121103	04/15/02	0.00		600.00	0.00
Universal Communication	04/26/02	10348315	55116	1,380.00	604151053	05/08/02	1,350.00	AM	30.00	0.00
Universal Communication	05/01/02	55117	55117	100.00	604151051	05/08/02	100.00	AM	0.00	0.00
Universal Communication	05/01/02	55118	55118	1,800.00	604221030	05/08/02	1,800.00	AM	0.00	0.00
Universal Communication	05/01/02	55119	55119	1,260.00	604151055	05/08/02	1,260.00	AM	0.00	0.00
Safetel, Inc.	04/26/02	10348343	55120	210.00	903291141	05/08/02	210.00	AM	0.00	0.00
Safetel, Inc.	04/26/02	10348349	55121	1,000.00	903251058	05/08/02	1,000.00	AM	0.00	0.00
Safetel, Inc.	05/01/02	55122	55122	2,200.00	903251058	05/08/02	2,200.00	AM	0.00	0.00
Nats Communication	05/01/02	55124	55124	764.50	503261029		0.00		764.50	0.00
Universal Communication	05/01/02	55127	55127	1,410.00	603251209	05/08/02	1,070.00	AM	340.00	0.00
Card Room	05/01/02	55128	55128	360.00	604151053		0.00		360.00	0.00
Michael Lee Advertising	05/01/02	300000	55129	677.50	604041116		0.00		677.50	0.00
CPM Communication, Inc.	05/01/02	300001	55129	772.33	904170952	07/31/02	620.33	FU	152.00	0.00
LTP Management	05/01/02	300003	55129	457.50	604051726	05/29/02	457.50	AM	0.00	0.00
Creative Gaming, Inc.	05/01/02	300004	55129	227.90	104181134	05/20/02	227.90	AM	0.00	0.00
Verizon Wireless, P.R.	05/01/02	300005	55129	59.36	104250957	05/01/02	59.36	AM	0.00	0.00
Aim Telecomm Operations	05/01/02	300006	55129	900.00	804081157		0.00		900.00	0.00
Aim Telecomm Operations	05/01/02	300007	55129	1,350.00	103121755		0.00		1,350.00	0.00
Aim Telecomm Operations	05/01/02	300008	55129	1,350.00	103121755		0.00		1,350.00	0.00
Aim Telecomm Operations	05/01/02	300009	55129	1,350.00	103121747		0.00		1,350.00	0.00
eMeritus Communications	05/01/02	300010	55129	2,220.00	104181300N	06/04/02	2,220.00	AM	0.00	0.00
eMeritus Communications	05/01/02	300011	55129	3,315.00	104181254	07/22/02	3,315.00	FU	0.00	0.00
eMeritus Communications	05/01/02	300012	55129	860.00	104181250	06/04/02	860.00	AM	0.00	0.00
eMeritus Communications	05/01/02	300013	55129	730.00	104181346N	06/04/02	730.00	AM	0.00	0.00
Domino's-Pizza on the Hill	05/01/02	300014	55129	1,221.88	904251335N		0.00		1,221.88	0.00
Magnatize	05/01/02	300015	55129	0.00	904160925N		0.00		0.00	0.00
T S I Communications	05/01/02	300016	55129	2,750.00	604301449		0.00		2,750.00	0.00
Discovery Tel. Inc.	05/01/02	300017	55129	1,175.00	904190944	05/01/02	658.00	AM	0.00	517.00
CommuniTel	05/01/02	300018	55129	352.50	604251058	05/29/02	352.50	AM	0.00	0.00
Intermark, Inc.	05/01/02	300019	55129	6,000.00	804150902	07/31/02	6,000.00	FU	0.00	0.00
Intermark, Inc.	05/01/02	300020	55129	2,750.00	904191151	05/01/02	2,750.00	AM	0.00	0.00
Verizon Wireless, P.R.	05/01/02	300021	55129	2,750.00	904191251	05/01/02	2,750.00	AM	0.00	0.00
19278 Distributors	05/01/02	300022	55129	9,000.00	803280910	06/11/02	9,000.00	SE	0.00	0.00
T S I Communications	05/01/02	300023	55129	32,500.00	603151020	06/04/02	32,500.00	LS/BA	0.00	0.00
Alistar Engraving	05/01/02	300024	55129	80.00	805011611	06/11/02	80.00	LS	0.00	0.00
New World Group, Inc.	05/01/02	300025	55129	1,020.00	904061104	05/01/02	1,020.00	AM	0.00	0.00
Marketing Tools, Inc.	05/01/02	300026	55129	411.00	904111241		0.00		0.00	411.00
	05/01/02	300027	55129	700.53	9045191151	06/18/02	700.53	BA	0.00	0.00

Customer	Date	SBT Invoice #	Signature Invoice #	Amount	SBT Sales Order #	Date	Amount Collected	Account Deposited To	Amount Credited	7/31/2002 Amount Outstanding
RS Group (Arcana)			300030	1,375.00	804151723	06/05/02	1,375.00	LS	0.00	0.00
Mann Enterprises			300031	139.03	904191108	06/11/02	139.03	AM	0.00	0.00
Majec Magnets			300032	136.05	904191150	05/29/02	136.05	AM	0.00	0.00
Safetel, Inc.	04/26/02	10348320	300033	609.15	903271408	05/08/02	609.15	AM	0.00	0.00
Safetel, Inc.	04/26/02	10348319	300034	694.79	903251647	05/08/02	694.79	AM	0.00	0.00
Interactive Marketing			300035	1,499.55	604111722		0.00		0.00	1,499.55
Fine Print Impressions			300036	405.00	105011730		0.00		0.00	405.00
Edco Awards & Specialties			300037	260.00	904231212	06/04/02	260.00	AM	0.00	0.00
Stellar Concepts & Designs			300038	37.80	104241834		0.00		37.80	0.00
Nordis Networks			300039	1,300.00	904011304	07/10/02	1,300.00	BA	0.00	0.00
Cambridge Integrated Service			300041	116.84	103210953	05/21/02	116.84	AM	0.00	0.00
Boca Raton Resort & Club			300043	487.60	104111134	05/24/02	487.60	AM	0.00	0.00
T S I Communications			300044	1,801.90	604301453	06/11/02	1,800.00	LS	1.90	0.00
Southwest Prepaid			300045	2,510.14	604081044	05/20/02	2,510.14	AM	0.00	0.00
U S South			300046	1,529.08	604291420	06/07/02	1,529.08	AM	0.00	0.00
Health Products Mfg & Dist			300047	48.76	904291021	06/01/02	48.76	SE	0.00	0.00
9278 Distributors			300048	3,250.00	603221807	05/16/02	3,250.00	BA/MID	0.00	0.00
Total Telecom			300050	315.00	704091357		0.00		0.00	315.00
Intermark, Inc.	04/26/02	10348344	300051	5,500.00	904181612	05/01/02	5,500.00	AM	0.00	0.00
Card USA, Inc.			300052	834.00	604251058	07/03/02	54.00	BA	780.00	0.00
Safetel, Inc.			300053	1,649.90	903251058	05/08/02	1,649.90	AM	0.00	0.00
W C D I			300054	844.86	604011537	6/5 & 7/18/02	844.86	LS/FU	0.00	0.00
Universal Communication			300055	210.00	604151055	05/08/02	210.00	AM	0.00	0.00
Verizon Wireless, P.R.			300056	500.00	804051156		0.00		0.00	500.00
Astral Communications			300057	3,162.50	804151718	06/05/02	3,162.50	LS	0.00	0.00
RS Group (Arcana)			300058	2,062.50	804171044	06/05/02	2,062.50	LS	0.00	0.00
9278 Distributors			300059	3,900.00	603221747	05/16/02	3,900.00	BA/MID	0.00	0.00
9278 Distributors			300060	1,950.00	603221803	05/16/02	1,950.00	BA/MID	0.00	0.00
9278 Distributors			300061	4,875.00	603221751	06/04/02	4,875.00	BA	0.00	0.00
9278 Distributors			300062	19,175.00	603151006	05/16/02	19,175.00	BA/MID	0.00	0.00
9278 Distributors			300063	23,275.00	603221749	05/16/02	23,275.00	BA/MID	0.00	0.00
E Z Tel			300064	940.00	103291131	04/24/02	0.00		940.00	0.00
Boca Raton Resort & Club			300065	147.34	105020925	07/10/02	147.34	BA	0.00	0.00
C D Wrap			300068	247.51	105011450	05/13/02	233.50	OP	14.01	0.00
Field Notes CO			300069	12.86	905010830	05/21/02	12.86	AM	0.00	0.00
American Graphic Finishers			300070	1,620.00	104191036		0.00		1,620.00	0.00
Universal Communications			300071	850.00	604291110	05/08/02	850.00	AM	0.00	0.00
STS			300072	420.68	105011503	05/13/02	418.70	OP	1.98	0.00
T S I Communications			300073	300.00	605011403	06/11/02	300.00	LS	0.00	0.00
Friends of Seastee Library			300074	302.00	112111228		0.00		302.00	0.00
Capital Transfer			300075	1,460.00	104031617	04/17/02	0.00		1,460.00	0.00
Publicscreen			300076	268.50	803151434		0.00		0.00	268.50
9278 Distributors			300077	5,000.00	604151032	05/16/02	5,000.00	BA/MID	0.00	0.00
Creative Promotions, Inc.			300078	250.00	905010736		0.00		250.00	0.00
Boca Raton Resort & Club			300080	147.34	104291128	07/10/02	147.34	BA	0.00	0.00
M & V Industries			300082	172.00	804041109	04/19/02	0.00		172.00	0.00
Nexus Communications	04/26/02	10348339	300083	1,383.10	604151016	06/17/02	1,383.10	LS	0.00	0.00

Customer	Date	SBT Invoice #	Signature Invoice #	Amount	SBT Sales Order #	Date	Amount Collected	Account Deposited To	Amount Credited	7/31/2002 Amount Outstanding
9278 Distributors			300084	0.00	604291144		0.00		0.00	0.00
Pinnacle Hospitality Systems			300085	600.00	104221520	05/06/02	600.00	AM	0.00	0.00
9278 Distributors			300086	5,000.00	605031036	05/16/02	5,000.00	BA/MD	0.00	0.00
Mini Vacations			300087	781.10	104101153	6/4 & 6/10/02	781.10	LS	0.00	0.00
John Metro Outlets	04/26/02	10348331	300088	535.00	103221630	04/22/02	0.00		535.00	0.00
Progress Printing Co. Inc.			300090	147.00	904191504	06/17/02	147.00	LS	0.00	0.00
Starz National Models			300091	890.40	504081610		0.00		0.00	890.40
Lowery Group			300092	820.00	103180853	06/24/02	820.00	LS	0.00	0.00
CDS Services			300093	472.50	104121651	04/17/02	0.00		472.50	0.00
Beacon Biologicals, Inc.			300094	32.58	904241254		0.00		32.58	0.00
Beacon Biologicals, Inc.			300095	18.57	904241332		0.00		18.57	0.00
Dimmitt Cadillac			300096	76.16	105031712	05/24/02	76.16	AM	0.00	0.00
Air Jamaica			300097	19.25	105031333	05/28/02	19.25	AM	0.00	0.00
Adelphia Business Solutions			300098	18.87	105031716	05/31/02	18.87	AM	0.00	0.00
Adelphia Business Solutions			300099	127.60	105031723		0.00		0.00	127.60
Dew Cadillac			300100	236.47	105031733	07/22/02	236.47	FU	0.00	0.00
Adelphia Business Solutions			300101	15.00	804110944		0.00		15.00	0.00
emeritus Communications			300106	154.76	104231315		0.00		154.76	0.00
Edwin Ramiro Valencia			300107	907.50	104241628	04/25/02	0.00		907.50	0.00
Empire Entertainment			300108	426.65	104291015		0.00		0.00	426.65
Air Jamaica			300110	693.00	504081741		0.00		0.00	693.00
Total Telecom			300111	551.25	512191445		0.00		551.25	0.00
USATcom			300112	278.25	512197451		0.00		0.00	278.25
USATcom			300113	420.00	?		0.00		0.00	420.00
Planet Distribution			300114	550.00	604051434		0.00		0.00	550.00
Planet Distribution			300115	600.00	604051439		0.00		0.00	600.00
Planet Distribution			300116	1,638.10	604150951	06/11/02	1,638.10	AM	0.00	0.00
U.S. South	04/26/02	10348313/356	300117	1,000.00	604221025	07/16/02	1,000.00	FU	0.00	0.00
Planet Distribution			300118	4,550.00	604290918	06/11/02	4,550.00	LS	0.00	0.00
T S I Communications			300119	925.00	604291621		0.00		0.00	925.00
Card Room			300120	1,475.00	604291711		0.00		0.00	1,475.00
Universal Communications			300121	1,260.00	604301316	06/24/02	1,260.00	MD	0.00	0.00
Card Room			300122	375.00	605031613		0.00		0.00	375.00
Card Room			300123	3,501.60	703011422		0.00		0.00	3,501.60
Total Telecom			300124	410.00	704091603		0.00		0.00	410.00
Total Telecom			300125	4,260.67	704161242		0.00		0.00	4,260.67
Total Telecom			300126	497.20	704161607		0.00		0.00	497.20
Total Telecom			300127	1,601.76	704250943		0.00		0.00	1,601.76
Telecam El Salvador			300128	2,250.00	804041303		0.00		0.00	2,250.00
Astral Communications			300129	1,375.00	804151718	06/05/02	1,375.00	LS	0.00	0.00
Telecam El Salvador			300130	1,685.00	804180950		0.00		0.00	1,685.00
M B L Graphics			300131	195.00	904231313		0.00		0.00	195.00
Ad Agency, Inc.			300132	355.60	904251655	06/24/02	355.60	BA	0.00	0.00
Universal Communications			300133	60.00	604151053	06/24/02	60.00	MD	0.00	0.00
Stellar Concepts & Design			300135	27.67	104230951		0.00		0.00	0.00
NOV Communications			300136	404.98	603181843		0.00		0.00	0.00
Tabacco Holdings			300137	450.00	605011247	05/13/02	400.00	SE	0.00	0.00

Customer	Date	SBT Invoice #	Signature Invoice #	Amount	SBT Sales Order #	Date	Amount Collected	Account Deposited To	Amount Credited	7/31/2002 Amount Outstanding
Card USA, Inc.	05/09/02	300138	300138	292.41	605031420	05/29/02	292.41	AM	0.00	0.00
Alcone Tel	05/09/02	300139	300139	3,850.00	803190933		0.00			0.00
Companiae Tarjetas Plasticas	05/09/02	300140	300140	641.00	805031529		0.00	SE	0.00	641.00
Alcone Mareling	05/09/02	300141	300141	285.00	905060901	05/07/02	285.00	SE	0.00	0.00
Calypso City	05/10/02	300142	300142	584.06	??		0.00	SE	33.06	551.00
Insurance Admin of America	05/10/02	300143	300143	590.00	105061448	06/14/02	590.00	SE	0.00	0.00
RS Group	05/10/02	300144	300144	412.50	??	06/05/02	412.50	LS	0.00	0.00
Nordis Network	05/10/02	300145	300145	107.28	905061047	07/23/02	107.28	FU	0.00	0.00
9278 Distributors	05/13/02	300146	300146	1,000.00	604171039	06/04/02	1,000.00	BA	0.00	0.00
9278 Distributors	05/13/02	300147	300147	700.00	604171042	06/04/02	700.00	BA	0.00	0.00
CPM Communications	05/13/02	300148	300148	910.00	604171535	06/04/02	910.00	AM	0.00	0.00
Telecard Direct	05/13/02	300149	300149	2,520.00	605031422	06/17/02	2,520.00	SE	0.00	0.00
Telecard Direct	05/13/02	300150	300150	630.00	605031444	06/17/02	630.00	SE	0.00	0.00
Retail Control Solutions	05/14/02	300157	300157	398.00	104261111	06/18/02	398.00	SE	0.00	0.00
U S South	05/14/02	300158	300158	945.00	604151059	06/27/02	945.00	LS	0.00	0.00
9278 Distributors	05/14/02	300159	300159	2,500.00	604171159	06/04/02	2,500.00	BA	0.00	0.00
Universal Communications	05/14/02	300160	300160	300.00	605091605	06/24/02	300.00	MD	0.00	0.00
Universal Communications	05/14/02	300161	300161	1,200.00	605091612	06/24/02	1,200.00	MD	0.00	0.00
Avalon Printing & Promotions	05/14/02	300162	300162	208.50	905060827	07/08/02	208.50	BA	0.00	0.00
La Tarjeta Punto.com	05/14/02	300163	300163	615.00	804121115	05/24/02	615.00	OP	0.00	0.00
W C D I	05/15/02	300164	300164	1,050.00	604011537	07/18/02	1,050.00	FU	0.00	0.00
Universal Communications	05/15/02	300165	300165	2,250.00	605031053	06/04/02	2,250.00	BA	0.00	0.00
M & V Industries	05/15/02	300167	300167	270.00	805031550	06/24/02	1,500.00	MD	0.00	0.00
Actural/Employee Benefits	05/16/02	300168	300168	117.66	105061103		0.00			270.00
Boca Raton Resort & Club	05/16/02	300169	300169	147.34	105131125	06/07/02	147.34	AM	0.00	0.00
9278 Distributors	05/16/02	300170	300170	2,500.00	605021038	06/04/02	2,500.00	BA	0.00	0.00
Card USA Inc.	05/16/02	300171	300171	352.50	605090954	07/03/02	352.50	BA	0.00	0.00
Interstate Administrative	05/24/02	300174	300174	505.00	??	07/03/02	505.00	SE	0.00	0.00
Adelphia Business Solutions	05/17/02	300175	300175	950.00	105080935	05/13/02	950.00	OP	0.00	0.00
Senior Summer School	05/17/02	300176	300176	702.25	105081021	05/13/02	662.50	OP	0.00	39.75
Boca Raton Resort & Club	05/17/02	300177	300177	421.88	105131118	07/10/02	421.88	BA	0.00	0.00
Digitec 2000, Inc.	05/17/02	300178	300178	4,750.00	504191232	05/03/02	2,625.00	AM	0.00	2,125.00
Universal Communications	05/17/02	300179	300179	490.00	604151055	06/24/02	490.00	MD	0.00	0.00
Universal Communications	05/17/02	300180	300180	1,500.00	605091612	06/24/02	1,500.00	MD/FU	0.00	0.00
Hans Service, S.A.C.	05/17/02	300181	300181	1,840.00	803141053	05/13/02	1,800.00	AM	40.00	0.00
Hardline Productions	05/17/02	300182	300182	218.00	905011240		0.00			218.00
Seduzione	05/17/02	300183	300183	118.08	905031142	05/16/02	111.40	BA	6.68	(0.00)
Anthem Media	05/17/02	300184	300184	0.00	905080828		0.00			0.00
Spare Time Advertising	05/17/02	300185	300185	548.05	??	07/10/02	548.05	MD	0.00	0.00
Corporate Display & Marketing	05/17/02	300186	300186	1,032.78	905160909		0.00			0.00
Greenbhar Chrysler	05/17/02	300187	300187	1,250.00	104300941	06/03/02	1,250.00	SE	0.00	0.00
PrimeCo - Chicago	05/20/02	300188	300188	100.00	105171149	04/25/02	0.00		100.00	0.00
Digitec 2000, Inc.	05/20/02	300189	300189	4,500.00	504191222	05/03/02	4,500.00	AM	0.00	0.00
W C D I	05/20/02	300190	300190	6,300.00	604011537	6/7 & 7/18/02	6,300.00	LS/FU	0.00	0.00
W C D I	05/20/02	300191	300191	922.24	??	07/18/02	256.14	FU	0.00	667.10
JD Sales	05/20/02	300192	300192	909.63	604251040	06/21/02	879.63	SE	30.00	0.00

Customer	Date	SRT Invoice #	Signature Invoice #	Amount	SRT Sales Order #	Date	Amount Collected	Account Deposited To	Amount Credited	7/31/2002 Amount Outstanding
Universal Communications			300193	1,140.00	604301316	07/12/02	1,140.00	FU	0.00	0.00
T S I Communications	05/20/02	300194	300194	3,250.00	605011357	06/11/02	3,250.00	LS	0.00	0.00
Telecard Direct	05/20/02	300195	300195	2,700.00	605031446	07/03/02	2,700.00	SE	0.00	0.00
Universal Communications	05/20/02	300196	300196	1,830.00	605211216	07/12/02	1,830.00	FU	0.00	0.00
AT & T Enterprise Marketing	05/20/02	300197	300197	50.38	805071009		0.00		50.38	0.00
9278 Distributors	05/20/02	300198	300198	1,875.00	603221745	06/04/02	1,875.00	BA	0.00	0.00
9278 Distributors	05/20/02	300199	300199	6,250.00	603221758	06/04/02	6,250.00	BA	0.00	0.00
9278 Distributors	05/20/02	300200	300200	5,000.00	604171016	06/04/02	0.00	BA	0.00	5,000.00
9278 Distributors	05/20/02	300201	300201	5,000.00	604171026	06/04/02	0.00	BA	0.00	5,000.00
9278 Distributors	05/20/02	300202	300202	4,700.00	604171527	07/01/02	4,700.00	MD	0.00	0.00
9278 Distributors	05/20/02	300203	300203	5,000.00	604291129	07/01/02	1,262.50	MD	0.00	3,737.50
DOT Services	05/22/02	300206	300206	2,365.00	103201122	04/16/02	0.00	FU	2,365.00	0.00
Planet Distribution	04/26/02	10348294	300207	550.00	601251008	07/16/02	550.00	LS	0.00	371.00
Nexus Communication	05/22/02	300208	300208	675.00	604221034	06/17/02	304.00	LS	0.00	282.50
Venzon Wireless P.R.	05/22/02	300209	300209	282.50	805021119	05/24/02	0.00	AM	0.00	0.00
Norte.com, Inc.	05/21/02	300210	300210	425.00	805061149	07/11/02	282.50	SE	0.00	0.00
Model Advertising	05/21/02	300211	300211	282.50	904251615	05/08/02	1,455.98	AM	0.00	0.00
Satetei, Inc.	05/21/02	300212	300212	1,455.98	905141736	07/23/02	178.00	FU	0.00	0.00
Nordis Network	05/21/02	300213	300213	178.00	905161229	06/12/02	978.41	SE	0.00	0.00
FieldsNotes Co.	05/22/02	300214	300214	0.00	905010842	05/21/02	211.85	OP	0.00	0.00
David Company, The	05/23/02	300215	300215	978.41	905070938	06/12/02	0.00	LS	0.00	945.00
Hamco	05/23/02	300218	300218	211.85	605091547	05/24/02	0.00	SE	0.00	0.00
Card Room	05/23/02	300219	300219	945.00	605130926	06/11/02	0.00	LS	0.00	0.00
T S I Communications	05/23/02	300220	300220	400.00	605241442		400.00		0.00	0.00
9278 Distributors	05/23/02	300221	300221	0.00	605241447		0.00		0.00	0.00
U S South	05/23/02	300222	300222	1,322.79	804241008	07/23/02	503.74		819.05	0.00
Universal Communications	05/23/02	300223	300223	1,680.00	805130958	07/12/02	1,680.00	FU	0.00	0.00
Magenetic Cash Venezuela	05/23/02	300224	300224	2,535.00	905141030	05/24/02	2,535.00	OP	0.00	0.00
Magenetic Cash Venezuela	05/23/02	300225	300225	465.00	605131406	05/24/02	465.00	OP	0.00	0.00
ToGo's Eateries	05/23/02	300226	300226	37.72	104231527	06/12/02	37.72	SE	0.00	0.00
PlasticCard Corp	05/23/02	300227	300227	300.00	105291037	06/12/02	300.00	SE	0.00	0.00
G Spin Media	05/24/02	300231	300231	1,115.00	104231527	05/24/02	1,115.00	OP	0.00	0.00
Fine Printing Impressions	05/24/02	300232	300232	518.50	105291037	06/04/02	518.50	LS	0.00	0.00
Deutsche Telekom	05/24/02	300233	300233	231.10	605141001		0.00		0.00	231.10
Total Telecom	05/24/02	300234	300234	3,300.00	704191256	05/16/02	3,300.00	AM	0.00	0.00
24 Hour Tan	05/24/02	300235	300235	383.57	905131139	06/04/02	383.57	BA	0.00	0.00
Aim Telecomm Operations	05/28/02	300236	300236	760.00	104251411	06/20/02	760.00	MD	0.00	0.00
Aim Telecomm Operations	05/28/02	300237	300237	760.00	104251416	06/20/02	760.00	MD	0.00	0.00
Aim Telecomm Operations	05/28/02	300238	300238	410.50	105061422	06/20/02	410.50	MD	0.00	0.00
T S I Communications	05/28/02	300239	300239	5,000.00	605061116	06/11/02	5,000.00	LS	0.00	0.00
T S I Communications	05/28/02	300240	300240	500.00	605141533	06/11/02	500.00	LS	0.00	0.00
Nexus International	05/28/02	300241	300241	175.00	605301246		0.00		0.00	175.00
Planet Distribution	05/28/02	300242	300242	550.00	610101157		0.00		0.00	550.00
Planet Distribution	05/28/02	300243	300243	525.00	611121045	07/16/02	525.00	FU	0.00	0.00
Verizon Wireless P.R.	05/28/02	300244	300244	8,500.00	804057156	07/12/02	0.00	MD	0.00	8,500.00
Universal Communication	05/29/02	300245	300245	175.00	604151055	06/27/02	175.00	MD	0.00	0.00
CPM Communication, Inc.	05/29/02	300246	300246	246.50	605011100		246.50	SE	0.00	0.00

Signature Graphics, Inc.  
Ameriplast Sales Collection Analysis  
April 18, 2002 - May 31, 2002

Customer	Date	SBT Invoice #	Signature Invoice #	Amount	SBT Sales Order #	Date	Amount Collected	Account Deposited To	Amount Credited	7/31/2002 Amount Outstanding
Universal Communication	05/29/02	300247	300248	1,500.00	605211216	7/12 & 7/26/2002	1,500.00	LS/FU	0.00	0.00
Telecom El Salvador	05/29/02	300248	300249	1,100.00	804041303		0.00		0.00	1,100.00
Telecom Communication	05/30/02	300249	300250	8,250.00	503261049		0.00	LS	0.00	8,250.00
USATcom	05/30/02	300250	300251	3,748.75	504151135	6/5 & 6/24/02	3,748.75	LS	0.00	0.00
Telecom Personal, El Salvador	05/30/02	300251	300252	1,200.00	505021133	06/04/02	1,200.00	LS	0.00	0.00
USATcom	05/30/02	300252	300253	15,390.00	804091205	05/14/02	15,390.00	AM	0.00	0.00
USATcom	05/24/02	300253	300254	1,817.76	503161626	06/24/02	1,817.76	LS	0.00	0.00
USATcom	05/24/02	300254	300255	750.00	605151736	06/04/02	750.00	MD	0.00	0.00
USATcom	05/30/02	300255	300256	2,625.00	604151027	06/05/02	2,625.00	LS	0.00	0.00
USATcom	05/31/02	300256	300257	7,540.00	605021507	06/14/02	7,540.00	MD	0.00	0.00
USATcom	05/31/02	300257	300258	695.00	504101639	06/18/02	695.00	LS	0.00	0.00
USATcom	05/31/02	300258	300259	347.50	504221221	06/18/02	347.50		0.00	0.00
USATcom	05/31/02	300259	300260	400.00	505021141	06/12/02	400.00	SE	0.00	0.00
USATcom	05/31/02	300260	300261	3,125.00	605141633		0.00		1,875.00	1,250.00
USATcom	05/31/02	300261	300262	5,067.24	904161509	04/19/02	3,010.00		2,057.24	0.00
USATcom	05/31/02	300262	300263	1,080.00	102051642		0.00	OP	0.00	1,080.00
USATcom	05/31/02	300263	300264	1,536.04	905060757	05/24/02	1,536.04		0.00	0.00
USATcom	05/10/02	300327	300328	1,172.50	805311114	06/12/02	1,172.50	LS	0.00	0.00
USATcom	05/28/02	10348499	10348501	10,812.50			0.00		10,812.50	0.00
USATcom	05/28/02	10348501	10348502	5,407.33	903251058		0.00		5,407.33	0.00
USATcom	05/01/02	300033A	300034A	609.15	903251647		0.00		609.15	0.00
USATcom	05/01/02	300034A	300035A	694.79	903251647		0.00		694.79	0.00
USATcom	05/01/02	300035A	300036A	1,649.90	903251058		0.00		1,649.90	0.00

503,918.90 356,527.34 63,127.43 84,264.13

## **EXHIBIT “E”**

**AFFIDAVIT**

STATE OF FLORIDA        }  
                                      } ss.  
COUNTY OF ORANGE       }

I, MORRIS E. DAVIS, having been first been placed under oath swear and affirm as follows:

1. I am a resident of Orange County, Florida.
2. I am over the age of 18.
3. All of the statements contained herein are made from my personal knowledge.
4. I served as interim President of Smith International Enterprises, Inc. from approximately April 19, 2002 through April 24, 2002.
5. On or about April 23, 2002, I arrived at the production facility of Smith International Enterprises, Inc. at 6290 N. 27th Way, Ft. Lauderdale, Florida. Upon arrival the officers of the corporation informed me that the production facility was effective shut down because the company lacked the materials necessary to fulfill existing orders.
6. On or about April 24, 2002, I reviewed the books and records of Smith International Enterprises, Inc. presented to me by Leo Smith, Steven Cinnante, Steve Mistell, and other employees and officers of the corporation charged with maintaining those books. The books showed accounts receivable of approximately \$384,230.
7. After the filing of the Chapter 11 case by Smith International Enterprises, Inc., and prior to its conversion to a Chapter 7 case, I learned that approximately \$31,000 of the accounts receivable identified above had, in fact, been written off as bad debt but not removed from the books.

8. In reviewing the books and records and speaking with the employees, officers, and directors of the corporation, I learned that the company did not have sufficient funds to pay for essential material or credit to obtain them. I also confirmed that the company was unable to meet its payroll obligations or utility bills that had come due before April 19, 2002.

9. By telephone, I told Frank L. Amodeo that the company was not likely to continue as a going concern and relayed a message from Steven Cinnante that the company would lose future work from its two largest customers, could not complete existing orders or work-in-progress unless the company obtained working capital.

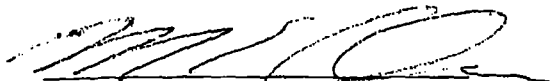
10. During the next couple of days I learned that Signature Graphics, Inc. was considering using its financial resources to purchase the essential materials described above and become the sole owner of Smith International Enterprises, Inc. However, in order to minimize the legal expenses of Signature Graphics, Inc., it would be necessary for Frank L. Amodeo to serve as President of Smith International Enterprises, Inc. and oversee the bankruptcy of the latter.

11. In addition to being interim President of Smith International Enterprises, Inc. from April 19, 2002 to April 24, 2002, I was also charged with the administration of the production facility for Smith International Enterprises, Inc. between April 19, 2002 and April 30, 2002. During that time, I was in the only individual authorized to transfer account receivables and I did neither authorized the transfer of any accounts receivable to any entity nor am I aware of any such transfer having occurred.


12. After April 30, 2002, I was charged with overseeing the books and records of Smith International Enterprises, Inc. as Debtor in Possession.

13. Sometime between April 30, 2002 and July 15, 2002, Cornerstone Investment Group, LLC took over control of the Smith International Enterprises, Inc. facility described above and took all of the operations of Smith International Enterprises, Inc., including but not limited to the production facility. During this time, I did not authorize nor am I aware of any transfer of accounts receivable or proceeds thereof except as authorized by the Honorable Karen S. Jennemann, Bankruptcy Court Judge for the Middle District of Florida, who had jurisdiction over the bankruptcy case, via cash collateral order, or as directed by the Soneet Kapila, the court-appointed Examiner for Smith International Enterprises Inc.. These transactions are documented in the May, June and July reports of the debtor in possession as filed in that case.

FURTHER AFFIANT STATES NAUGHT.

  
Morris E. Davis

Sworn to or subscribed before me by MORRIS E. DAVIS, who first took an oath on Sept 28, 2002, and who is personally known to me or produced the following identification: FLORIDA DRIVER LICENSE.

  
Notary Public, State of Florida

Seal:



Brian D Battad  
My Commission DD030668  
Expires June 03, 2005

## **EXHIBIT “F”**

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA

CASE NO.: 02-61191-CIV-HUCK

MERRILL LYNCH BUSINESS FINANCIAL  
SERVICES, INC.

Plaintiff,

vs.

FRANK L. AMODEO AND JAMES  
SADRIANNA,

Defendants.

\_\_\_\_\_  
State of Florida )  
Court of Orange )

**AFFIDAVIT**

I, Frank Amodeo, having been first placed under oath swear and affirm as follows:

**I. Timetable**

1. I only became aware of Smith International Enterprises, Inc. on or about April 5, 2002
2. On April 5, 2002, I had a telephone conversation with C. Leo Smith as a result of a referral from the auditing firm of Cuthill and Eddy.
3. On April 19, 2002, C. Leo Smith came to Orlando in order to discuss the acquisition of Smith International Enterprises, Inc. by Signature Graphics, Inc.
4. On April 19, 2002, C. Leo Smith transferred ownership to Primary Strategies Corporation, a subsidiary of Credix Corporation.

IX-H

5. This transaction took place as a prelude to the sale to Signature Graphics, Inc. because Signature Graphics, Inc. could not consummate the transaction until the following week.
6. On April 22, 2002, Signature Graphics, Inc. agreed to purchase Smith International from Primary Strategies and reimburse Credix and subsidiaries for expenses and investments incurred in the acquisition of Smith International.
7. On April 23, 2002, Signature Graphics, Inc. sent a representative to takeover administration of the Smith International business but not production operations.
8. On April 24, 2002, I was informed by the executives of Smith International, in particular Steven Cinnante, that production would cease without immediate action.
9. Mr. Cinnante and other managers expressed concern that without new financing, existing work-in-progress would be wasted. A consequence of this would be lost customers and additional liability. The additional liability would result because most of these orders had deposits; thus the customers would expect refunds if the orders were not completed.
10. On April 24, 2002, I spoke with creditors of Smith International including Merrill Lynch and apprised them of the circumstances and the impending bankruptcy.
11. On April 25, 2002, I became President of Smith International as part of an agreement with Signature Graphics, Inc.
12. Signature Graphics, Inc. would provide needed management and trade skills. I would act as Smith International's representative in the Bankruptcy action.

13. On Friday, April 26, 2002, after confirming all relevant parties were in agreement, I requested the law firm of Wolf, Hill, McFarlin and Herron, P.A. prepare a petition for Chapter 11 relief on behalf of Smith International.
14. On Tuesday, April 30, 2002, the Chapter 11 bankruptcy case was filed.

## **II. Inventory**

15. I was informed by the various officers on location at Smith International Enterprises, Inc. that no inventory existed with any market value on or about April 23, 2002.
16. C. Leo Smith and George Sarafianos told me the inventory previously disclosed in financial statements of Smith International Enterprises, Inc. was a "made-up" number designed to make it appear SIE was in formula with Merrill Lynch.
17. The only remaining inventory was various partial supplies which SIE officers said had no value; out of an abundance of caution I chose to ascribe a \$5,000 value to the supplies because I expected the cardboard and paper had some value even if only for recycling.
18. This inventory remained within and was accounted for in the bankruptcy estate.

## **III. Transfer of Assets**

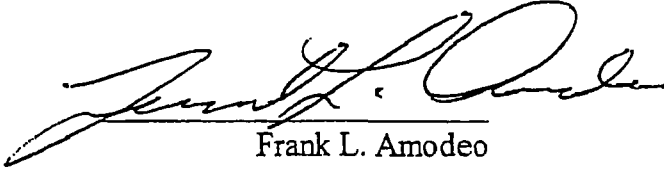
19. I did not receive any assets from Smith International Enterprises, Inc. prior to the filing of the Chapter 11.
20. I never authorized C. Leo Smith or any other person to transfer assets of Smith International Enterprises, Inc. to myself or James Sadrianna.
21. I am unaware of any such transfer having happened.
22. This affidavit was prompted by the affidavit of C. Leo Smith filed by Merrill Lynch wherein Mr. Smith claimed an asset transfer occurred between me, individually and Smith International Enterprises, Inc. (of course Mr. Smith failed

to state the nature of the assets, the value of the assets, the dates of transfer and other pertinent information). Even though Mr. Smith's Statement is sworn under oath, the statement is completely false.

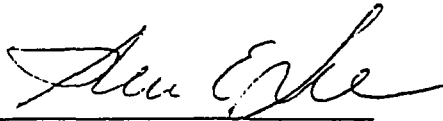
#### IV. Internal Revenue Service

23. On or about November 29, 2002, I made a formal request of the Internal Revenue Service to audit and investigate Smith International Enterprises, Inc. and its transactions with Signature Graphics, Inc. as well as Credix Corporation and its subsidiaries including Delta Prime Capital Corporation and HRM Enterprises, Inc.


Further Sayeth the Affiant Naught.

  
Frank L. Amodeo  
Affiant

Sworn to or subscribed before me by Frank L. Amodeo, who first took an oath on December 16, 2002 and who is personally known to me or produced his driver's license as identification

  
Notary Public, State of Florida

Seal:

 Ann E. Lee  
Commission # CG 808726  
Expires Apr. 2, 2003  
Bonded Thru  
Fidelity Bonding Co., Inc.

February 6, 2003

Dear Ms. Hoke,

I appreciate your telephone call on Monday, otherwise I may not have known about your notice of noncompliance since according to the certificate of service, it was mailed to the wrong address.

As you are aware, on December 18, 2002, and thereafter, until you came to Orlando, all the requested records were delivered to IKON for copying. Mr. Philbrick made repeated calls to your firm to get authorization to copy these documents and your client was unwilling to pay.

This was particularly interesting since these documents were provided at your request. I am of the belief the scope of your discovery request was "far beyond" reasonable, yet when I complied, you chose not to make the copies.

These documents are extremely well organized and I am reluctant to leave them in the possession of any non-independent party because of the following reasons:

1. The reported conduct, not of yourself, but of one of your associates during the bankruptcy case,
2. The several times during the bankruptcy case when your firm allegedly did not receive documents even though on certain of these occasions, the common carrier produced signed proof of delivery,
3. The inability of your firm to serve me documents at the correct address, and
4. Most importantly, these documents make it clear that Merrill's allegation in the pleadings and the agent of Merrill's statements to other attorneys are not only inaccurate, but also actually impossible. Therefore, I would like nothing more than for your firm to have a complete copy since I believe no professional could responsibly present the allegations after review of the documents.

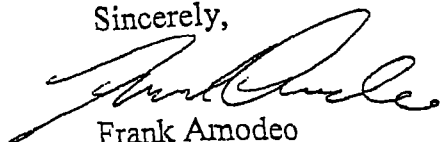
Therefore, until I can afford to make a complete copy of the records, I will not release the originals from my care. If you wish to inspect the records and mark select items for copying, the law firm of Wolf, Hill, McFarlin and Herron have graciously agreed to allow you the use of a conference room and I will again provide the originals for inspection.

IX-I

Alternatively, please contact IKON and issue a purchase order. Upon notice by Mr. Philbrick this has occurred, I will deliver the balance of the documents for copying (several notebooks remain at IKON awaiting either myself or your client to pay for duplication).

Please let me know which alternative you would like to select or if you choose to make a more limited (reasonable) request, which is directly related to whether any of Merrill's collateral was taken and I will accommodate the request as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Frank Amodeo", written in a cursive style.

Frank Amodeo

Cc Wolf, Hill, McFarlin and Herron  
IKON Copying Service

## **EXHIBIT “G”**

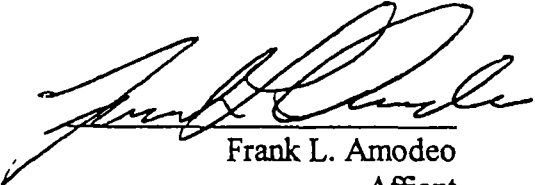
### **Affidavit**

The undersigned Affiant, Frank L. Amodeo has personal knowledge of the facts set forth in this affidavit after having been duly sworn the Affiant sayeth:

1. Credix Corporation is the parent corporation of Delta Prime Capital Corporation and HRM Enterprises, Inc.
2. Delta and HRM were organized for the sole purpose of human resource management for affiliated companies
3. Credix owns approximately ten percent of Signature Graphics, Inc.
4. Credix received this equity in exchange for merger and acquisition advisory services in lieu of cash payments.
5. Credix's only agent was myself.
6. I never served on Signature Graphics, Inc. board of directors.
7. I was not an officer or employee of Signature Graphics, Inc.
8. I am president of Smith International Enterprises, Inc. a wholly owned subsidiary of Signature Graphics, Inc. but such employment was incident to the aforementioned consulting agreement.
9. I am president of VDX Services, Inc. and although this entity is not a subsidiary of Signature Graphics, Inc. it was suppose to have been.
10. Signature, however, has failed to reimburse Delta for certain funds advanced including payroll which was a pre-condition to transferring the stock from Credix to Signature.
11. The primary shareholder and chief executive officer of Signature Graphics, Inc. is Michael Horton.
12. I was not a signatory on the Signature Graphics, Inc. checking accounts.
13. I never hired or fired any of the employees of Signature Graphics, Inc. or its subsidiaries.
14. I never determined any of the employees wage rates.
15. I did not direct the employees work assignments or other tasks.

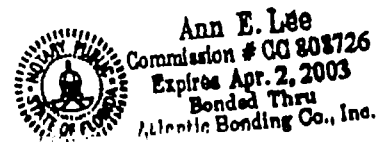
16. Although often consulted on which obligations should be paid and in what priority – I was the distressed enterprise consultant – at no time did I have actual or legal control over which debts were paid.
17. The payroll was only processed upon written authorization of at least one and usually two officers of Signature Graphics, Inc. (A senior manager on site was often substituted for one of the officers).
18. The payroll checks were created and sent to Signature Graphics, Inc. locations with a summary and an invoice.
19. I usually signed the checks but on occasion my signature stamp was used or an agent of Signature signed the checks.
20. The checks were not supposed to be released until full payment of the invoice was made by Signature.
21. Signature started \$40,000 in arrears and never caught up with either Delta or HRM.
22. Even accounting for certain ex post disputes on applications of certain payments, the following statements are true:
  - a. Signature and subsidiaries are obligated to Credix subsidiaries in an amount greater than \$450,000.
  - b. Signature never paid its full payroll invoices and often only paid the net amount.
  - c. Signature officers and directors were aware of the nonpayment of payroll taxes while continuing to pay themselves and other creditors.

Further Sayeth the Affiant Naught.

  
Frank L. Amodeo  
Affiant

Sworn to or subscribed before me by Frank L. Amodeo, who first took an oath on December 16, 2002 and who is personally known to me or produced his driver's license as identification

  
Notary Public, State of Florida



## **EXHIBIT “H”**

**AFFIDAVIT**

I, Frank L. Amodeo, having been first placed under oath, swear upon as follows, that I am a resident of Orange County Florida; I am over the age of 18 and all the statements contained herein are made from my personal knowledge.

I did not receive any payments from Smith International Enterprises, Inc.

I did not receive any assets or property which constituted collateral of Merrill Lynch.

I did not receive any assets or property of Smith International Enterprises, Inc.

I never authorized the transfer of any Smith International Enterprises, Inc. property which constituted collateral of Merrill Lynch.

I was told by Steven Cinnante that certain orders which were considered work-in-progress on April 24, 2002 had no value.

I was told by Steven Cinnante if these orders were not completed immediately, Smith International Enterprises, Inc. would lose its two largest customers.

I was told by Kenneth Koo that if a printer could not finish a contract and another printer had to invest more than twenty five percent (25%) of the cost of producing the order, the new printer would, according to ordinary practice within the trade, take over the job, collect the proceeds and only reimburse the original printer after the new printer recovered the new printer's cost and a fair profit.

I have reviewed the financial statements of Signature Graphics, Inc. and I am aware Signature Graphics, Inc. did not receive any money from Smith International Enterprises, Inc. or Smith International Enterprises, Inc. customers before April 30, 2002.

The following events represent the condition of Smith International Enterprises, Inc. on April 24, 2002, and reveal Smith International Enterprises, Inc.'s financial condition:

- i. No raw materials to produce orders

- ii. No available trade credit
- iii. No cash and bank account in overdraft
- iv. Inability to make payroll
- v. Inability to make equipment lease payments
- vi. Inability to make mortgage payments
- vii. Inability to make loan payments
- viii. Inability to produce customer orders which were in part or in full prepaid
- ix. Inability to pay utilities
- x. Lack of business license and occupational permit
- xi. Existence of judgments against SIE
- xii. Ten pending legal actions
- xiii. Inability to fulfill orders since customer prepaids and customer deposits had been used to pay other expenses (such as Merrill Lynch) instead of producing the orders for which the deposits and prepaids had been made.

On May 1, 2002, HRM Enterprises, Inc. became the sole source of staffing and payroll processing for Signature Graphics, Inc. including Signature Graphics, Inc. affiliate Smith International Enterprises, Inc.

On July 14, 2002, HRM Enterprises, Inc. notified Signature Graphics, Inc. of pending termination of services because of nonpayment and discharged the bulk of the employees.

All payments to HRM Enterprises, Inc. were generated by source documents created by at least one, and usually two, of the following individuals: Michael Horton, Kenneth Koo, C. Leo Smith, George Sarafianos and Morris Davis.

The amount HRM Enterprises, Inc. invoiced was \$917,765.75 and the amount received from Signature Graphics, Inc. was \$511,591.74.

Further Sayeth the Affiant Naught.

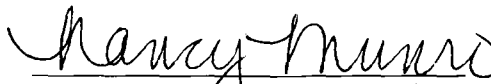


Frank L. Amodeo

Sworn to or subscribed before me by Frank L. Amodeo, who first took an oath on June 3, 2003 and who is personally known to me or produced his driver's license as identification.



Nancy Munro  
My Commission DD197687  
Expires March 27 2007

  
Notary Public, State of Florida

## **EXHIBIT “I”**

In re: Smith International Enterprises, Inc.

Case No. 02-04459-6J1

Chapter 11

Debtor

**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "X" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Hus., Wife, Joint, or Comm." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property."

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUS., WIFE, JOINT, OR COMM.	CURRENT MARKET VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
1. Cash on hand.	X			
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		Checking Acct. #001611814450 Bank of America		\$0.00
		Checking Acct. #003448570869 Bank of America		\$0.00
		Checking Acct. #0055059743 Bank Atlantic		\$900.00
		Checking Acct. #0055955361 Bank Atlantic		\$0.00
3. Security deposits with public utilities, telephone companies, landlords, and others.		Deposit with Florida Power & Light \$15,330.00; subject to right of setoff		\$0.00
4. Household goods and furnishings, including audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
Firearms and sports, photographic, and other hobby equipment.	X			

In re: Smith International Enterprises, Inc.

Case No. 02-04459-6J1

Chapter 11

Debtor

**SCHEDULE B - PERSONAL PROPERTY**

(Continuation Sheet)

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUS., WIFE, JOINT, OR COMM.	CURRENT MARKET VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	<input checked="" type="checkbox"/>			
10. Annuities. Itemize and name each issuer.	<input checked="" type="checkbox"/>			
11. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Itemize.	<input checked="" type="checkbox"/>			
12. Stock and interests in incorporated and unincorporated businesses. Itemize.	<input checked="" type="checkbox"/>			
13. Interests in partnerships or joint ventures. Itemize.	<input checked="" type="checkbox"/>			
14. Government and corporate bonds and other negotiable and non-negotiable instruments.	<input checked="" type="checkbox"/>			
15. Accounts receivable.		Accounts Receivable See attached Exhibit B-15		\$384,230.46
16. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	<input checked="" type="checkbox"/>			
17. Other liquidated debts owing debtor including tax refunds. Give particulars.	<input checked="" type="checkbox"/>			
18. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule of Real Property.	<input checked="" type="checkbox"/>			
19. Contingent and non-contingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	<input checked="" type="checkbox"/>			
20. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	<input checked="" type="checkbox"/>			

In re: Smith International Enterprises, Inc.

Case No. 02-04459-6J1

Chapter 11

Debtor

**SCHEDULE B - PERSONAL PROPERTY**

(Continuation Sheet)

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUS., WIFE, JOINT, OR COMM.	CURRENT MARKET VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
21. Patents, copyrights, and other intellectual property. Give particulars.	<b>X</b>			
22. Licenses, franchises, and other general intangibles. Give particulars.	<b>X</b>			
23. Automobiles, trucks, trailers, and other vehicles.		1996 Mitsubishi Box Truck		\$10,000.00
		2000 Lexus GS400		\$30,000.00
24. Boats, motors, and accessories.	<b>X</b>			
25. Aircraft and accessories.	<b>X</b>			
26. Office equipment, furnishings, and supplies.		Office equipment, furnishings & supplies		\$35,000.00
27. Machinery, fixtures, equipment and supplies used in business.		Fork Lift		\$9,250.00
		Fuji Image Setter and Phone System		\$250,000.00
		Fuji Sumo Laser Film, workflow system, and imposition system		\$215,000.00
		GA-Vehren 2 Color Printer		\$87,500.00
		Ga-Vehren Video Jet		\$42,500.00

In re: Smith International Enterprises, Inc.

Case No. 02-04459-6J1

Chapter 11

Debtor

**SCHEDULE B - PERSONAL PROPERTY**

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUS., WIFE, JOINT, OR COMM.	CURRENT MARKET VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
27. Machinery, fixtures, equipment and supplies used in business.		Iiima Die Cutter Stripper		\$20,000.00
		Kimori 4 Color		\$100,000.00
		Kimori 5 Color		\$85,000.00
		Komori 6 Color		\$275,000.00
		Komori Lithron Two Color		\$15,000.00
		Laminating Press. Shredder. Komori L-226. Wrapper and Video Jet		\$45,000.00
		Machinery and other supplies used in business		\$55,000.00
		Oasys Tabelayer		\$900,000.00
		Profold/Network		\$10,000.00
		Ricoh Photocopiers		\$32,000.00
		Software System		\$8,000.00
		UV Drying Machine		\$15,000.00

In re: Smith International Enterprises, Inc.

Case No. 02-04459-6J1

Chapter 11

Debtor

**SCHEDULE B - PERSONAL PROPERTY**

(Continuation Sheet)

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUS., WIFE, JOINT, OR COMM.	CURRENT MARKET VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
28. Inventory.		Inventory - Misc. paper, ink, solvents, shipping boxes, office supplies, laminating materials		\$5,000.00
29. Animals.	X			
30. Crops - growing or harvested. Give particulars.	X			
31. Farming equipment and implements.	X			
32. Farm supplies, chemicals, and feed.	X			
33. Other personal property of any kind not already listed. Itemize.	X			
0 continuation sheet(s) attached			Total	\$2,629,380.46

Page: 1  
 Date: 05/01/02 at 2:00 PM

**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
<b>Customer: 9 6488 9278 Distributors</b>							
<b>Terms: Net 30 Days</b>				<b>Contact: HANIF</b>		<b>Salesperson: SC</b>	
				<b>Phone: 917/887-9278</b>			
3/01/02 10347708	2678.45				2678.45		2678.45
3/08/02 10347805	1154.00			154.00			154.00 03/15/02
3/25/02 10347952	3877.33		277.33				277.33 04/08/02
3/25/02 10347955	5257.30		157.30				157.30 04/08/02
3/27/02 10348022	9247.30		878.70				878.70 04/26/02
4/11/02 10348157	14618.30	14618.30					14618.30
<b>Totals:</b>		<b>14618.30</b>	<b>1313.33</b>	<b>154.00</b>	<b>2678.45</b>		<b>18764.08</b>
<b>Customer: A0404 Cambridge Intergrated Service Grp</b>							
<b>Terms: Net 30 Days</b>				<b>Contact: Tracy Campbell</b>		<b>Salesperson: JM</b>	
				<b>Phone: 215/443-0404</b>			
08/13/01 _RECEIPT	-197.00					-197.00	-197.00 08/13/01
04/26/02 10348290	433.58	433.58					433.58
<b>Totals:</b>		<b>433.58</b>				<b>-197.00</b>	<b>236.58</b>
<b>Customer: A1702 Aqua Lounge/CASH ONLY</b>							
<b>Terms: C.O.D. Cashiers Ck</b>				<b>Contact: Accts Payable</b>		<b>Salesperson: JM</b>	
				<b>Phone: 561/488-1702</b>			
01/22/02 10347215	466.40					466.40	466.40 02/07/02
02/07/02 _RECEIPT	10.60				10.60		10.60 02/07/02
02/07/02 10347298	25.00				25.00		25.00
<b>Totals:</b>					<b>35.60</b>	<b>466.40</b>	<b>502.00</b>
<b>Customer: A1832 Allstate Printing &amp; Graphics</b>							
<b>Terms: Net 30 Days</b>				<b>Contact: Sharon</b>		<b>Salesperson: LB</b>	
				<b>Phone: 646/486-1832</b>			
02/21/02 10347591	1138.00				1138.00		1138.00
02/23/02 10347627	4712.50				4712.50		4712.50
03/05/02 10347745	910.00			910.00			910.00
03/11/02 10347826	27528.00			15453.28			15453.28 03/14/02
03/13/02 10347851	587.50			587.50			587.50
03/15/02 10347890	831.00			831.00			831.00
03/30/02 10348054	97.50		97.50				97.50
03/30/02 10348055	277.82		277.82				277.82
<b>Totals:</b>			<b>375.32</b>	<b>17781.78</b>	<b>5850.50</b>		<b>24007.60</b>
<b>Customer: A3095 Advanced Pharmacy Care</b>							
<b>Terms: 50% Down, 50% COD</b>				<b>Contact: Accts Payable</b>		<b>Salesperson: JM</b>	
				<b>Phone: 954/450-3095</b>			
07/10/01 C2000996	-822.00					-822.00	-822.00
<b>Totals:</b>						<b>-822.00</b>	<b>-822.00</b>
<b>Customer: A3814 Astral Communications</b>							
				<b>Contact: Ritu</b>			

EXHIBIT

MS

Page: 2

Date: 05/01/02 at 2:00 PM

**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

Date	Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
2/25/02	_RECEIPT	-340.00				-340.00		-340.00 02/25/02
2/25/02	C2002034	-150.00				-150.00		-150.00
Totals:						-490.00		-490.00
Customer:	A4210	Anderson Photo Graphics	Contact: Richard Anderson			Salesperson: CS		
Terms:	Prepaid		Phone: 954/772-4210					
5/11/01	10342921	636.00	<i>Customer making payments</i>			186.00		186.00 04/25/02
Totals:						186.00		186.00
Customer:	A5696	Adobe Graphics and Designs	Contact: Leslie Simone			Salesperson: JM		
Terms:	Net 30 Days		Phone: 516/487-5696					
3/22/02	10347957	1377.00		1377.00				1377.00
4/09/02	10348135	1140.00	1140.00					1140.00
4/15/02	10348219	2625.00	2625.00					2625.00
4/26/02	10348346	277.00	277.00					277.00
Totals:			4042.00	1377.00				5419.00
Customer:	A7505	Actuarial & Employee Benefit Svcs	Contact: James Schlotman			Salesperson: JM		
Terms:	Net 30 Days		Phone: 513/872-7505					
3/27/02	10348015	111.00		111.00				111.00
Totals:				111.00				111.00
Customer:	A7695	ADI/Advance Documents Inc	Contact: RICH			Salesperson: KIMP		
Terms:	50 % down, net 15		Phone: 954/792-7695					
3/22/02	10347971	650.00		650.00				650.00
3/25/02	10347989	1689.47		1689.47				1689.47
3/26/02	10348004	2915.33		2915.33				2915.33
3/27/02	10348026	1704.02		1704.02	<i>Balance prepaid 3/28/02</i>			1704.02
3/30/02	10348063	950.00		950.00				950.00
Totals:				7908.82				7908.82
Customer:	A8047	Alcard S.A.	Contact: Lorenzo Offenenden			Salesperson: LS		
Terms:	Prepaid		Phone: 114/307-8047					
4/05/02	_RECEIPT	-473.69	-473.69					-473.69 04/05/02
Totals:			-473.69					-473.69
Customer:	A9524	Alcyone Tel	Contact: Ritu Linhart			Salesperson: MS		
Terms:	50% Down, 50% COD		Phone: 305/357-9524					
4/19/02	_RECEIPT	-2375.00	-2375.00					-2375.00 04/19/02
Totals:			-2375.00					-2375.00

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

Date	Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
<b>Customer:</b> A9830		Adelphia Business Solutions		<b>Contact:</b> Vendor Relations		<b>Salesperson:</b> JM		
<b>Terms:</b> Net 15 Days				<b>Phone:</b> 724/743-9508				
03/02/02	10347729	335.50			335.50			335.50
03/08/02	10347796	920.00			920.00			920.00
04/05/02	10348115	271.15	271.15					271.15
<b>Totals:</b>			271.15		1255.50			1526.65
<b>Customer:</b> AMERIP		Ameriplast-Unidentified deposit		<b>Contact:</b>		<b>Salesperson:</b> LS		
<b>Terms:</b>				<b>Phone:</b>				
08/03/01	_RECEIPT	-130.00					-130.00	-130.00 08/03/01
11/21/01	_RECEIPT	-2620.00					-2620.00	-2620.00 11/21/01
<b>Totals:</b>							-2750.00	-2750.00
<b>Customer:</b> B3000		Boca Raton Resort & Club		<b>Contact:</b> Accts Payable		<b>Salesperson:</b> JM		
<b>Terms:</b> Net 30 Days				<b>Phone:</b> 561/447-3000				
04/11/02	10348190	144.16	144.16					144.16
04/12/02	10348291	775.92	775.92					775.92
<b>Totals:</b>			920.08					920.08
<b>Customer:</b> B9600		Brian Pollmiller & Associates		<b>Contact:</b> Rebecca Pollmiller		<b>Salesperson:</b> JM		
<b>Terms:</b> Net 30 Days				<b>Phone:</b> 913/393-9900				
04/02/02	10348082	188.00	188.00					188.00
<b>Totals:</b>			188.00					188.00
<b>Customer:</b> C0110		Creative Element, Inc		<b>Contact:</b> Gayle		<b>Salesperson:</b> KR		
<b>Terms:</b> 50% Down, 50% COD				<b>Phone:</b> 480/774-0110				
04/26/02	10348321	1212.99	1212.99					1212.99
<b>Totals:</b>			1212.99					1212.99
<b>Customer:</b> C1114		Corby USA, LLC		<b>Contact:</b> Accts Payable		<b>Salesperson:</b> JM		
<b>Terms:</b> Net 15 Days				<b>Phone:</b> 800/255-5040				
01/07/02	10347009	70.00					70.00	70.00
02/11/02	10347415	64.00				64.00		64.00
<b>Totals:</b>						64.00	70.00	134.00
<b>Customer:</b> C2114		CTI/Communication Technology, Inc		<b>Contact:</b> Angie Spoto		<b>Salesperson:</b> MS		
<b>Terms:</b> Prepaid				<b>Phone:</b> 305/377-2114				
01/29/02	10347293	1219.43					52.43	52.43 02/12/02
<b>Totals:</b>							52.43	52.43

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
<b>Customer: C2401 Capital Transfer</b>							
<b>Terms: 50% Down, 50% COD</b>				<b>Contact: Accts Payable</b>		<b>Salesperson: JM</b>	
				<b>Phone: 860/848-2401</b>			
4/03/02 10348092	363.30	64.00					64.00 04/12/02
<b>Totals:</b>		64.00					64.00
<b>Customer: C3399 Cheddars</b>							
<b>Terms: 50% Down, 50% COD</b>				<b>Contact: Accts Payable</b>		<b>Salesperson: JM</b>	
				<b>Phone: 941/275-3399</b>			
03/26/02 10347993	6365.30		6365.30				6365.30
<b>Totals:</b>			6365.30				6365.30
<b>Customer: C3700 Cruise One Inc</b>							
<b>Terms: Prepaid</b>				<b>Contact: Fini/ ext 3623</b>		<b>Salesperson: JM</b>	
				<b>Phone: 954/958-3700</b>			
02/21/02 10347606	3900.80				220.80		220.80 03/18/02
<b>Totals:</b>					220.80		220.80
<b>Customer: C4498 CPM Communications, Inc.</b>							
<b>Terms: Net 30 Days</b>				<b>Contact: David Walker</b>		<b>Salesperson: SC</b>	
				<b>Phone: 248/651-4498</b>			
04/09/02 10348124	370.00	370.00					370.00
04/09/02 10348125	235.00	235.00					235.00
04/11/02 10348182	649.61	649.61					649.61
<b>Totals:</b>		1254.61					1254.61
<b>Customer: C5445 Card Room, The</b>							
<b>Terms: Net 15 Days</b>				<b>Contact: Tom Quigley ext(202)</b>		<b>Salesperson: SC</b>	
				<b>Phone: 888/596-5445</b>			
03/01/02 10347709	685.00				685.00		685.00
03/08/02 10347804	1090.00			1090.00			1090.00
03/14/02 10347869	715.00			715.00			715.00
03/18/02 10347902	265.00		265.00				265.00
03/19/02 10347914	1200.00		1200.00				1200.00
03/21/02 10347947	650.00		650.00				650.00
04/04/02 10348102	925.00	925.00					925.00
04/10/02 10348171	677.50	677.50					677.50
04/10/02 10348172	880.00	880.00					880.00
04/13/02 10348201	256.48	256.48					256.48
04/18/02 10348274	945.00	945.00					945.00
04/18/02 10348275	750.00	750.00					750.00
04/18/02 10348276	425.00	425.00					425.00
04/18/02 10348277	750.00	750.00					750.00
04/26/02 10348296	650.00	650.00					650.00
04/26/02 10348297	540.00	540.00					540.00
04/26/02 10348298	650.00	650.00					650.00

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

Date	Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Balance	Last Payment
4/26/02	10348300	1750.00	1750.00					1750.00	
4/26/02	10348301	375.00	375.00					375.00	
4/26/02	10348302	815.00	815.00					815.00	
4/26/02	10348303	925.00	925.00					925.00	
4/26/02	10348304	425.00	425.00					425.00	
4/26/02	10348305	425.00	425.00					425.00	
4/26/02	10348306	750.00	750.00					750.00	
4/26/02	10348307	750.00	750.00					750.00	
4/26/02	10348345	232.50	232.50					232.50	
4/26/02	10348354	440.00	440.00					440.00	
4/26/02	10348355	2575.00	2575.00					2575.00	
<b>Totals:</b>			17836.48	2115.00	1805.00	685.00		22441.48	
<b>Customer: C6100 Colonial Business Systems (CBS)</b>									
<b>Terms: 50% Down, 50% COD</b>				<b>Contact: Angela</b>			<b>Salesperson: KR</b>		
				<b>Phone: 716/877-6100</b>					
04/09/02	10348155	78.86	78.86					78.86	
<b>Totals:</b>			78.86					78.86	
<b>Customer: C6966 Communitel, Inc.</b>									
<b>Terms: 50 % down, net 15</b>				<b>Contact: Sandra DelGagado</b>			<b>Salesperson: MS</b>		
				<b>Phone: 305/220-6966</b>					
04/09/02	10348148	2435.00	2400.00					2400.00	04/11/02
<b>Totals:</b>			2400.00					2400.00	
<b>Customer: C7373 Cardless Corp- CASH ONLY</b>									
<b>Terms: 50% Down, 50% COD</b>				<b>Contact: Horacio Jerbagni</b>			<b>Salesperson: MS</b>		
				<b>Phone: 305/354-7373</b>					
12/21/01	10346854	1368.53					1368.53	1368.53	
03/22/02	F10347933	25.00		25.00				25.00	
<b>Totals:</b>				25.00			1368.53	1393.53	
<b>Customer: C8989 Creative Business Promotions, Inc.</b>									
<b>Terms: Net 30 Days</b>				<b>Contact: Rochele Lipnack</b>			<b>Salesperson: CS</b>		
				<b>Phone: 954/791-8989</b>					
03/07/02	10347783	916.36			916.36			916.36	
<b>Totals:</b>					916.36			916.36	
<b>Customer: C9911 Cards USA, Inc</b>									
<b>Terms: 50% Dn/Net 15 Days</b>				<b>Contact: Judy Fortier</b>			<b>Salesperson: SC</b>		
				<b>Phone: 954/581-9911</b>					
03/30/02	10348057	7540.00		38.13				38.13	04/24/02
03/30/02	10348058	2202.00		2202.00				2202.00	
04/15/02	10348222	6672.00	1042.50					1042.50	04/17/02
04/26/02	10348311	352.50	352.50					352.50	
04/26/02	10348347	6086.20	6086.20					6086.20	

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

Date	Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
<b>Totals:</b>			7481.20	2240.13				9721.33
<hr/>								
<b>Customer:</b> D2307		Deutsche Telekom (T Systems)	<b>Contact:</b> Steve Parker			<b>Salesperson:</b> SC		
<b>Terms:</b> Prepaid			<b>Phone:</b> 416/360-2307					
04/26/02	10348348	7293.42	7293.42					7293.42
<b>Totals:</b>			7293.42					7293.42
<hr/>								
<b>Customer:</b> D4728		Disnet	<b>Contact:</b> Derrick Peters			<b>Salesperson:</b> SC		
<b>Terms:</b> Prepaid			<b>Phone:</b> 809/598-4728					
03/22/02	10347930	2600.89		2600.89				2600.89
<b>Totals:</b>				2600.89				2600.89
<hr/>								
<b>Customer:</b> D8888		Digitec	<b>Contact:</b> Beth Parker			<b>Salesperson:</b> LB		
<b>Terms:</b> 50% Down, 50% COD			<b>Phone:</b> 212/944-8888					
08/31/01	10345049	10600.00				5600.00		5600.00 04/03/02
09/21/01	10345353	6037.50				1037.50		1037.50 02/04/02
09/7	10345354	9975.00				9975.00		9975.00
09/21/01	10345355	8400.00				8400.00		8400.00
12/03/01	10346530	625.00				375.00		375.00 01/29/02
04/10/02	10348131	9500.00	4750.00					4750.00 04/10/02
<b>Totals:</b>			4750.00			25387.50		30137.50
<hr/>								
<b>Customer:</b> E0488		eMeritusComm	<b>Contact:</b> Accts Payable			<b>Salesperson:</b> JM		
<b>Terms:</b> Net 30 Days			<b>Phone:</b> 703/488-4014					
04/05/02	10348112	191.11	191.11					191.11
<b>Totals:</b>			191.11					191.11
<hr/>								
<b>Customer:</b> E4500		Encompass	<b>Contact:</b> Larry Luna			<b>Salesperson:</b> KIMP		
<b>Terms:</b> Net 30 Days			<b>Phone:</b> 903/323-4500					
04/17/02	10348257	4450.00	2711.14					2711.14 05/01/02
<b>Totals:</b>			2711.14					2711.14
<hr/>								
<b>Customer:</b> E5511		Emerald Solutions in Print, Inc	<b>Contact:</b> Nora Shelhase			<b>Salesperson:</b> KR		
<b>Terms:</b> 50% Down, 50% COD			<b>Phone:</b> 732/225-5511					
04/26/02	10348329	271.40	271.40					271.40
<b>Totals:</b>			271.40					271.40
<hr/>								
<b>Customer:</b> E6559		El Castillo de Aladino	<b>Contact:</b> Luis Yanez			<b>Salesperson:</b> MS		
<b>Terms:</b> Prepaid			<b>Phone:</b> 521/418-6559					
11/19/01	10346331	810.00				705.00		705.00 11/27/01
11/19/01	10346332	2880.00				2000.00		2000.00

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

ate	Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
<b>Totals:</b>							3585.00	3585.00
<hr/>								
<b>Customer:</b> E7030		Eastmont Wellness Center			<b>Contact:</b> Lisa Pacheco		<b>Salesperson:</b> JM	
<b>Terms:</b> Net 30 Days					<b>Phone:</b> 510/577-7030			
3/15/02	10347886	585.00			585.00			585.00
<b>Totals:</b>					585.00			585.00
<hr/>								
<b>Customer:</b> H1399		Alexander Scott Graphics			<b>Contact:</b> Pelagia Manga		<b>Salesperson:</b> SC	
<b>Terms:</b> Net 30 Days					<b>Phone:</b> 212/736-6100			
9/10/01	10345103	32500.00					14500.00	14500.00 02/15/02
1/23/01	10346365	4684.13					4684.13	4684.13
2/31/01	10346949	901.38					901.38	901.38
3/18/02	10347884	239.99		239.99				239.99
<b>Totals:</b>				239.99			20085.51	20325.50
<hr/>								
<b>Customer:</b> H1400		HAMCO			<b>Contact:</b> Martin Freidman		<b>Salesperson:</b> JM	
<b>Term</b> 50% Down, 50% COD					<b>Phone:</b> 732/528-1400			
03/04/02	_RECEIPT	-318.50			-318.50			-318.50 03/04/02
<b>Totals:</b>					-318.50			-318.50
<hr/>								
<b>Customer:</b> H3255		H B Paulk Grocery Company			<b>Contact:</b> Elaine Patterson		<b>Salesperson:</b> SC	
<b>Terms:</b> Net 30 Days					<b>Phone:</b> 334/493-3255			
03/18/02	10347892	300.00		300.00				300.00
<b>Totals:</b>				300.00				300.00
<hr/>								
<b>Customer:</b> I0600		Impact Images			<b>Contact:</b> Harold Marcus		<b>Salesperson:</b> JM	
<b>Terms:</b> 50% Down, 50% COD					<b>Phone:</b> 954/985-0600			
04/09/02	10348134	700.00	700.00					700.00
<b>Totals:</b>			700.00					700.00
<hr/>								
<b>Customer:</b> I2894		I P Intelcom, Inc			<b>Contact:</b> Bert Santana		<b>Salesperson:</b> SC	
<b>Terms:</b> 50% Down, 50% COD					<b>Phone:</b> 954/461-7880			
03/28/02	10348040	980.50		980.50				980.50
<b>Totals:</b>				980.50				980.50
<hr/>								
<b>Customer:</b> I3667		Image Impressions			<b>Contact:</b> Thompson Ly		<b>Salesperson:</b> CS	
<b>Terms:</b> 50% Down, 50% COD					<b>Phone:</b> 954/370-3667			
04/10/02	10348167	975.00	975.00					975.00
<b>Totals:</b>			975.00					975.00

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
<b>Customer: I4828 Intellogistics</b>							
<b>Terms: 50% Down, 50% COD</b>		<b>Contact: Accts Payable</b>			<b>Salesperson: KR</b>		
<b>Phone: 800/865-4828</b>							
4/12/02 10348218	371.00	371.00					371.00
<b>Totals:</b>		371.00					371.00
<b>Customer: I6070 ITS ( Dalton Mitchell)</b>							
<b>Terms: Prepaid</b>		<b>Contact: Dalton Mitchell</b>			<b>Salesperson: LB</b>		
<b>Phone: 242/328-6020</b>							
3/30/02 10348048	795.00		79.50				79.50 04/02/02
3/30/02 10348049	79.50		79.50				79.50
<b>Totals:</b>			159.00				159.00
<b>Customer: I7020 Interstate Adminstrative Service</b>							
<b>Terms: Net 30 Days</b>		<b>Contact: Suanne Jennings</b>			<b>Salesperson: JM</b>		
<b>Phone: 217/443-7020</b>							
4/09/02 10348132	270.00	270.00					270.00
4/16/02 10348243	510.00	510.00					510.00
<b>Totals:</b>		780.00					780.00
<b>Customer: I7117 Intermark, Inc</b>							
<b>Terms: 50% Down, 50% COD</b>		<b>Contact: Sherman Daley</b>			<b>Salesperson: KR</b>		
<b>Phone: 561/642-7117</b>							
4/26/02 10348344	5500.00	2750.00					2750.00 04/26/02
<b>Totals:</b>		2750.00					2750.00
<b>Customer: J 4015 Jerry Packard &amp; Associates</b>							
<b>Terms: 50% Down, 50% COD</b>		<b>Contact: Patricia Wilcox</b>			<b>Salesperson: CS</b>		
<b>Phone: 509/483-4015</b>							
2/04/01 _RECEIPT	-307.43					-307.43	-307.43 12/04/01
<b>Totals:</b>						-307.43	-307.43
<b>Customer: K 7682 Keystone Card Co.</b>							
<b>Terms: Net 30 Days</b>		<b>Contact: William Barnett</b>			<b>Salesperson: MS</b>		
<b>Phone: 717/665-7682</b>							
13/22/02 10347990	461.00		461.00				461.00
13/22/02 10347991	140.00		140.00				140.00
14/03/02 10348096	870.00	870.00					870.00
14/18/02 10348283	661.50	661.50					661.50
<b>Totals:</b>		1531.50	601.00				2132.50
<b>Customer: L1212 Liberty Communications</b>							
<b>Terms: 50% Down, 50% COD</b>		<b>Contact: Dave Huscher</b>			<b>Salesperson: KIMP</b>		
<b>Phone: 860/217-0292</b>							
2/01/02 10347272	2520.00				109.86		109.86 02/11/02
3/06/02 10347779	528.17			528.17			528.17
3/07/02 10347791	1156.63			1156.63			1156.63
3/19/02 10347915	272.70		272.70				272.70

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

date	Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
<b>Totals:</b>				1097.97	1684.80	109.86		2892.63
<hr/>								
<b>Customer:</b> L3730 Longboat Key Club			<b>Contact:</b> Donna Auten			<b>Salesperson:</b> JM		
<b>Terms:</b> Net 30 Days			<b>Phone:</b> 941/383-3730					
01/12/02	10348196	175.48	175.48					175.48
01/26/02	10348326	175.48	175.48					175.48
<b>Totals:</b>			350.96					350.96
<hr/>								
<b>Customer:</b> L7070 Larry Dimmitt Cadillac, Inc.			<b>Contact:</b> Lain Sherk			<b>Salesperson:</b> JM		
<b>Terms:</b> 50% Down, 50% COD			<b>Phone:</b> 727/797-7070					
01/05/02	10348114	56.10	56.10					56.10
<b>Totals:</b>			56.10					56.10
<hr/>								
<b>Customer:</b> M0845 Metropolitan Technologies			<b>Contact:</b> Michael Broadway			<b>Salesperson:</b> RC		
<b>Terms:</b> Net 20 Days			<b>Phone:</b> 770/825-0845					
07/19/01	_RECEIPT	-715.00					-490.00	-490.00 02/11/02
<b>Totals:</b>							-490.00	-490.00
<hr/>								
<b>Customer:</b> M1213 Microtel Communications			<b>Contact:</b> Ali Plasticwala			<b>Salesperson:</b> SC		
<b>Terms:</b> Prepaid			<b>Phone:</b> 954/739-1213					
03/01/02	10347710	1855.00				265.00		265.00 04/17/02
03/04/02	10347746	667.80			667.80			667.80 04/16/02
03/04/02	10347747	667.80			667.80			667.80 04/16/02
03/04/02	10347748	1669.50			1669.50			1669.50 04/16/02
03/06/02	10347772	1060.00			1060.00			1060.00 04/16/02
03/07/02	10347788	636.00			636.00			636.00 04/16/02
03/07/02	10347790	2067.00			1378.00			1378.00 04/17/02
04/03/02	10348089	2226.00	2226.00					2226.00
04/03/02	10348090	2650.00	2650.00					2650.00
04/11/02	10348185	424.00	424.00					424.00
04/12/02	10348204	1908.00	1908.00					1908.00
04/15/02	10348288	25.00	25.00					25.00
<b>Totals:</b>			7233.00		6079.10	265.00		13577.10
<hr/>								
<b>Customer:</b> M1400 Mini Vacations, Inc.			<b>Contact:</b> Faye Schneider			<b>Salesperson:</b> JM		
<b>Terms:</b> 50% Down, 50% COD			<b>Phone:</b> 813/621-1400					
04/05/02	10348156	781.10	40.76					40.76 05/01/02
<b>Totals:</b>			40.76					40.76
<hr/>								
<b>Customer:</b> M2741 Mann Enterprises, Inc.			<b>Contact:</b> Richard Bleicher			<b>Salesperson:</b> KR		
<b>Terms:</b> Net 30 Days			<b>Phone:</b> 954/341-2741					

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

Date	Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
<b>Totals:</b>			-32.50					-32.50
<hr/>								
<b>Customer: M3022</b>			<b>Contact: Shelley Ricardi</b>			<b>Salesperson: CS</b>		
<b>Terms: Net 30 Days</b>			<b>Phone: 954/340-3022</b>					
04/09/02	10348139	82.50	82.50					82.50
<b>Totals:</b>			82.50					82.50
<hr/>								
<b>Customer: M3256</b>			<b>Contact: Tom Casey</b>			<b>Salesperson: CS</b>		
<b>Terms: Net 30 Days</b>			<b>Phone: 954/755-3256</b>					
04/01/02	10348074	238.67	238.67					238.67
04/01/02	10348075	137.72	137.72					137.72
04/09/02	10348128	260.00	260.00					260.00
04/09/02	10348150	140.30	140.30					140.30
04/11/02	10348187	152.19	152.19					152.19
<b>Totals:</b>			928.88					928.88
<hr/>								
<b>Customer: M3424</b>			<b>Contact: B. Tyson</b>			<b>Salesperson: CS</b>		
<b>Terms: 50% Down, 50% COD</b>			<b>Phone: 954/428-6686</b>					
04/05/02	10348122	910.00	910.00					910.00
04/26/02	10348322	345.00	345.00					345.00
04/26/02	10348323	195.00	195.00					195.00
<b>Totals:</b>			1450.00					1450.00
<hr/>								
<b>Customer: M5324</b>			<b>Contact: Sonia Irizarry</b>			<b>Salesperson: KR</b>		
<b>Terms: Prepaid</b>			<b>Phone: 787/789-5324</b>					
04/26/02	10348364	643.75	643.75					643.75
<b>Totals:</b>			643.75					643.75
<hr/>								
<b>Customer: M6811</b>			<b>Contact: Accts Payable</b>			<b>Salesperson: JM</b>		
<b>Terms: 50% Down, 50% COD</b>			<b>Phone: 813/885-6811</b>					
02/25/02	10347641	2196.18				-102.62		-102.62 03/04/02
<b>Totals:</b>						-102.62		-102.62
<hr/>								
<b>Customer: M6946</b>			<b>Contact: John Fastiggi</b>			<b>Salesperson: AD</b>		
<b>Terms: Net 30 Days</b>			<b>Phone: 914/881-7156</b>					
02/19/01	10341548	47337.47				2262.97		2262.97 02/16/01
03/30/01	10342254	12320.00				2262.97		2262.97 03/30/01
<b>Totals:</b>						4525.94		4525.94
<hr/>								
<b>Customer: M7300</b>			<b>Contact: Mary Ellen</b>			<b>Salesperson: LS</b>		
<b>Terms: Net 15 Days</b>			<b>Phone: 830/300-5000</b>					

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

Date	Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
<b>Totals:</b>							3742.28	3742.28
<hr/>								
<b>Customer:</b> M8626 Minuteman Press/ Boca Raton			<b>Contact:</b> Lisa			<b>Salesperson:</b> JM		
<b>Terms:</b> 50% Down, 50% COD			<b>Phone:</b> 561/392-8626					
04/01/02	10348079	166.00	166.00					166.00
<b>Totals:</b>			166.00					166.00
<hr/>								
<b>Customer:</b> N1173 Nu Star Telephone Company-CASH ONLY			<b>Contact:</b> Mary Johnson( Miami)			<b>Salesperson:</b> SC		
<b>Terms:</b> Prepaid			<b>Phone:</b> 786/924-0810					
11/28/01	10346460	2966.03				2966.03		2966.03 01/09/02
12/29/01	10346917	1131.56				390.53		390.53 01/09/02
01/07/02	10347011	3035.25				3035.25		3035.25
01/07/02	10347012	825.38				459.85		459.85 01/11/02
01/22/02	10347195	543.15				543.15		543.15
03/20/02	F10347921	133.11		133.11				133.11
03/20/02	10347922	50.00		50.00				50.00
03/20/02	F10347931	134.01		134.01				134.01
03/30/02	10348056	1746.60		1746.60				1746.60
<b>Totals:</b>				2063.72		7394.81		9458.53
<hr/>								
<b>Customer:</b> N2526 Nats Communications, Inc.			<b>Contact:</b> Vinod Patel			<b>Salesperson:</b> LB		
<b>Terms:</b> C.O.D.			<b>Phone:</b> 512/321-2526					
04/08/02	_RECEIPT	-6929.50	-6095.50					-6095.50 04/11/02
04/25/02	_RECEIPT	-69.50	-69.50					-69.50 04/25/02
04/26/02	10348292	3300.00	3300.00					3300.00
04/26/02	10348353	1100.00	1100.00					1100.00
<b>Totals:</b>			-1765.00					-1765.00
<hr/>								
<b>Customer:</b> N6890 Nexus International			<b>Contact:</b> Ali Nanjee			<b>Salesperson:</b> SC		
<b>Terms:</b> 50% Down, 50% COD			<b>Phone:</b> 913/438-9155					
03/19/02	10347913	673.95		673.95				673.95
04/02/02	10348084	303.75	303.75					303.75
04/10/02	10348169	2062.94	2062.94					2062.94
04/26/02	10348314	902.43	902.43					902.43
<b>Totals:</b>			3269.12	673.95				3943.07
<hr/>								
<b>Customer:</b> N8471 Nordis Network			<b>Contact:</b> Liz			<b>Salesperson:</b> CS		
<b>Terms:</b> Net 30 Days			<b>Phone:</b> 954/475-8471					
03/28/02	10348038	120.00		71.60				71.60 04/17/02
04/03/02	10348093	275.00	275.00					275.00
04/12/02	10348216	131.00	131.00					131.00

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

Date	Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
Totals:			587.00	71.60				658.60
Customer: N9655		NOW Communications		Contact: Amanda May		Salesperson: SC		
Terms: 25%dn/25%ship/50% ne				Phone: 678/442-9655				
03/30/02	10348060	30340.00		15540.00				15540.00 04/02/02
Totals:				15540.00				15540.00
Customer: O6638		Orbinet Inc		Contact: Jairs Gutierrez		Salesperson: MS		
Terms: 50% Down, 50% COD				Phone: 305/623-9978				
02/11/01	10346697	850.00					114.00	114.00 01/14/02
02/26/01	10346869	760.00					725.00	725.00 12/31/01
02/28/02	10347684	735.00				735.00		735.00
Totals:						735.00	839.00	1574.00
Customer: O8000		CellularOne/ Bonaire		Contact: Nick Wells		Salesperson: JM		
Terms: Prepaid				Phone: 954/263-8000				
04/2	10342666	3684.90					-190.30	-190.30 06/04/01
Totals:							-190.30	-190.30
Customer: P 1600		PrimeCo.( Chicago 20 MHz, LLC )		Contact: Melissa Piess		Salesperson: JM		
Terms: Net 30 Days				Phone: 630/773-1600				
04/04/02	10348097	18000.00	18000.00					18000.00
Totals:			18000.00					18000.00
Customer: P1059		Perks Unlimited		Contact: Susan Dew		Salesperson: JM		
Terms: 50% Down, 50% COD				Phone: 631/941-4613				
01/29/02	10347285	4427.49					175.49	175.49 02/11/02
Totals:							175.49	175.49
Customer: P2737		Promotions West, Inc		Contact: Jordan Schwartz		Salesperson: KR		
Terms: 50% Down, 50% COD				Phone: 406/585-2737				
04/26/02	10348350	172.50	172.50					172.50
Totals:			172.50					172.50
Customer: P3100		Fine Promotions Inc		Contact: Judy Laikin		Salesperson: KR		
Terms: 50% Down, 50% COD				Phone: 317/298-3100				
04/12	10348217	436.68	218.34					218.34 04/17/02
Totals:			218.34					218.34
Customer: P3726		Phone Card Super Center **		Contact: Accts Payable		Salesperson: SC		
Terms: Prepaid				Phone: 702/384-3726				

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

ite	Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
5/26/02	10348310	5120.00	5120.00					5120.00
	<b>Totals:</b>		5120.00					5120.00
<hr/>								
<b>Customer:</b> P4025		Verizon Wireless of P.R.		<b>Contact:</b> Accts Payable		<b>Salesperson:</b> MS		
<b>Terms:</b> Prepaid				<b>Phone:</b> 787/775-4025				
3/05/02	10347760	3600.00			1636.06			1636.06 04/22/02
1/09/02	10348143	2000.00	2000.00					2000.00
1/09/02	10348144	4500.00	4500.00					4500.00
1/10/02	10348175	3000.00	3000.00					3000.00
	<b>Totals:</b>		9500.00		1636.06			11136.06
<hr/>								
<b>Customer:</b> P4209		Promagination		<b>Contact:</b> John Chinn		<b>Salesperson:</b> CS		
<b>Terms:</b> 50% Down, 50% COD				<b>Phone:</b> 805/522-4209				
3/20/02	10347926	86.85		86.85				86.85
	<b>Totals:</b>			86.85				86.85
<hr/>								
<b>Customer:</b> P4636		Paulich Specialty Company **		<b>Contact:</b> Sandi Pool		<b>Salesperson:</b> KR		
<b>Terms:</b> 50% Down, 50% COD				<b>Phone:</b> 941/597-4636				
4/17/02	10348260	179.14	179.14					179.14
	<b>Totals:</b>		179.14					179.14
<hr/>								
<b>Customer:</b> P6388		Proforma Universal Marketing		<b>Contact:</b> James Smith		<b>Salesperson:</b> KR		
<b>Terms:</b> 50% Down, 50% COD				<b>Phone:</b> 413/664-6388				
4/26/02	10348361	114.42	114.42					114.42
	<b>Totals:</b>		114.42					114.42
<hr/>								
<b>Customer:</b> P6920		Proforma Custom Graphics (GA)		<b>Contact:</b> Mike Thompson		<b>Salesperson:</b> CS		
<b>Terms:</b> Net 30 Days				<b>Phone:</b> 770/253-6920				
1/30/02	10347320	255.00				255.00		255.00
3/19/02	10347907	864.85		864.85				864.85
3/29/02	10348053	281.25		281.25				281.25
	<b>Totals:</b>			1146.10		255.00		1401.10
<hr/>								
<b>Customer:</b> P8440		PrintMasters		<b>Contact:</b> Leslie Wentzell		<b>Salesperson:</b> KR		
<b>Terms:</b> 50% Down, 50% COD				<b>Phone:</b> 262/632-8440				
4/26/02	10348363	446.28	180.00					180.00 04/29/02
	<b>Totals:</b>		180.00					180.00
<hr/>								
<b>Customer:</b> P9224		Planet Distribution		<b>Contact:</b> Ed Cummings		<b>Salesperson:</b> SC		
<b>Terms:</b> 50% Down, 50% COD				<b>Phone:</b> 954/457-9224				
4/24/02	10348008	700.00	385.00					385.00 04/26/02

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

Date	Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
04/04/02	10348104	412.50	412.50					412.50
04/04/02	10348105	875.00	750.00					750.00 04/08/02
04/10/02	10348173	550.00	550.00					550.00
04/12/02	10348197	605.00	605.00					605.00
04/12/02	10348198	330.00	330.00					330.00
04/12/02	10348199	330.00	330.00					330.00
04/12/02	10348202	935.00	935.00					935.00
04/12/02	10348203	30.00	30.00					30.00
04/12/02	10348205	220.00	220.00					220.00
04/12/02	10348206	412.50	412.50					412.50
04/12/02	10348207	600.00	600.00					600.00
04/12/02	10348208	875.00	875.00					875.00
04/12/02	10348209	110.00	110.00					110.00
04/26/02	10348293	70.00	70.00					70.00
04/26/02	10348294	55.00	55.00					55.00
04/26/02	10348308	550.00	550.00					550.00
04/26/02	10348309	137.50	137.50					137.50
04/26/02	10348312	1250.00	1250.00					1250.00
04/26/02	10348316	275.00	275.00					275.00
04/26/02	10348317	275.00	275.00					275.00
04/26/02	10348318	600.00	600.00					600.00
04/26/02	10348336	600.00	600.00					600.00
04/26/02	10348338	350.00	350.00					350.00
<b>Totals:</b>			11065.00					11065.00

Customer: R2212 Retail Control Solutions

Contact: Accts Payable

Salesperson: JM

Terms: 50% Down, 50% COD

Phone: 781/444-7300

01/25/02	10347221	312.00					312.00	312.00
<b>Totals:</b>							312.00	312.00

Customer: R3911 RS Group (Arcana Communications)

Contact: Rita Linhart

Salesperson: MS

Terms: Net 15 Days

Phone: 305/591-3911

04/04/02	10348107	2200.00	1375.00					1375.00 04/05/02
04/26/02	10348340	192.50	192.50					192.50
<b>Totals:</b>			1567.50					1567.50

Customer: R4410 Reshef's Kwik Kopy Printing

Contact: Selma Beser

Salesperson: JM

Terms: 50 % down, net 15

Phone: 212/696-4410

04/10/02	10348160	230.00	230.00					230.00
04/15/02	10348235	1010.00	1010.00					1010.00
<b>Totals:</b>			1240.00					1240.00

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
<b>Customer:</b> S2392      Standard Register <b>Contact:</b> Amanda Caine <b>Salesperson:</b> SC <b>Terms:</b> Net 30 Days <b>Phone:</b> 815/675-2392							
1/23/01 10346366	6790.29					3892.84	3892.84 12/30/01
2/14/01 10346733	3684.66					3684.66	3684.66
2/31/01 10346946	1335.08					1335.08	1335.08
2/19/02 10347520	1763.27				1763.27		1763.27
3/18/02 10347883	1702.54		1702.54	<i>Check cut 4/29-4 mailed out</i>			1702.54
<b>Totals:</b>			1702.54		1763.27	8912.58	12378.39
<b>Customer:</b> S3700      Stephen Gould Corp. <b>Contact:</b> Accts Payable <b>Salesperson:</b> JM <b>Terms:</b> Net 30 Days <b>Phone:</b> 919/481-3700							
3/04/02 10347755	1713.00			1713.00			1713.00
3/19/02 10347905	397.00		397.00				397.00
<b>Totals:</b>			397.00	1713.00			2110.00
<b>Customer:</b> S4068      Sun Sentinel <b>Contact:</b> Sylvia Carroll <b>Salesperson:</b> JM <b>Term:</b> 50% Dn/Net 15 Days <b>Phone:</b> 954/356-4068							
12/03/01 _RECEIPT	-2115.00					-805.90	-805.90 04/05/02
<b>Totals:</b>						-805.90	-805.90
<b>Customer:</b> S6171      Safetel, Inc <b>Contact:</b> Daniel Vo <b>Salesperson:</b> KR <b>Terms:</b> 50% Down, 50% COD <b>Phone:</b> 972/437-6171							
2/22/02 10347643	2550.00				731.00		731.00 02/27/02
4/26/02 10348342	3200.00	2537.02					2537.02 04/26/02
4/26/02 10348343	210.00	210.00					210.00
4/26/02 10348349	1000.00	1000.00					1000.00
<b>Totals:</b>		3747.02			731.00		4478.02
<b>Customer:</b> S8906      Seminole Printing <b>Contact:</b> Linda Sasser <b>Salesperson:</b> KR <b>Terms:</b> 50% Down, 50% COD <b>Phone:</b> 407/339-8906							
4/26/02 10348351	531.73	269.23					269.23 04/26/02
<b>Totals:</b>		269.23					269.23
<b>Customer:</b> T1070      TeleNations Inc. <b>Contact:</b> Jay Graham <b>Salesperson:</b> CS <b>Terms:</b> 50% Down, 50% COD <b>Phone:</b> 973/781-1070							
03/06/02 10347765	1450.00			434.58			434.58 03/08/02
<b>Totals:</b>				434.58			434.58
<b>Customer:</b> T1161      Telecard Direct <b>Contact:</b> MICHAEL GERHMAN <b>Salesperson:</b> SC <b>Terms:</b> Net 30 Days <b>Phone:</b> 954/791-1161							
03/07/02 10347789	1700.00			1710.00			1710.00 03/07/02

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

Date	Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
03/30/02	10348069	3060.00		3060.00				3060.00
04/09/02	10348123	1800.00	1800.00					1800.00
04/18/02	10348272	1800.00	1800.00					1800.00
04/26/02	10348357	468.00	468.00					468.00
<b>Totals:</b>			<b>4068.00</b>	<b>3240.00</b>	<b>1710.00</b>			<b>9018.00</b>

Customer: T1850 TSI TELECOM

Contact: Accts Payable

Salesperson: SC

Terms: 50% Down, 50% COD

Phone: 954/928-1850

03/15/02	10347894	1850.00			1112.50			1112.50 04/19/02
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<b>Totals:</b>					<b>1112.50</b>			<b>1112.50</b>
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Customer: T3012 Norte.com Inc

Contact: Walter Ehrenberg

Salesperson: MS

Terms: Net 30 Days

Phone: 541/744-6920

04/09/02	10348126	6250.00	6250.00					6250.00
04/09/02	10348147	650.00	300.00					300.00 04/12/02
04/26/02	10348328	2100.00	2100.00					2100.00

<b>Totals:</b>			<b>8650.00</b>					<b>8650.00</b>
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Customer: T4020 ToGo's Eateries

Contact: Christine Wenick

Salesperson: CS

Terms: Net 30 Days

Phone: 781/961-4020

03/27/02	10348017	37.15		37.15				37.15
04/09/02	10348140	61.85	61.85					61.85
04/09/02	10348152	37.15	37.15					37.15
04/16/02	10348249	37.15	37.15					37.15
04/26/02	10348324	37.17	37.17					37.17
04/26/02	10348325	37.17	37.17					37.17

<b>Totals:</b>			<b>210.49</b>	<b>37.15</b>				<b>247.64</b>
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Customer: T5077 Trans World Communications, Inc

Contact: Virginia Minitzer

Salesperson: KIMP

Terms: Net 30 Days

Phone: 215/340-5077

02/13/02	10347483	3910.64			3910.64			3910.64
03/14/02	10347874	300.00			300.00			300.00

<b>Totals:</b>					<b>300.00</b>	<b>3910.64</b>		<b>4210.64</b>
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Customer: U2014 University of New Mexico

Contact: Lynn Nelson

Salesperson: CS

Terms: Net 30 Days

Phone: 505/277-2014

03/11/02	10347820	320.30			320.30			320.30
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<b>Totals:</b>					<b>320.30</b>			<b>320.30</b>
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Customer: U3888 University Park CC

Contact: Accts Payable

Salesperson: JM

Terms: 50% Down, 50% COD

Phone: 941/355-3888

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

date	Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
<b>Totals:</b>			2020.36					2020.36
<hr/>								
<b>Customer:</b> U4896		USATCOM	<b>Contact:</b> Brian Vincent			<b>Salesperson:</b> LB		
<b>Terms:</b> Net 15 Days			<b>Phone:</b> 619/778-9879					
2/20/02	10347572	1191.02				1135.04		1135.04 03/11/02
2/20/02	10347573	932.50				932.50		932.50
<b>Totals:</b>						2067.54		2067.54
<hr/>								
<b>Customer:</b> U5520		Universal Communications	<b>Contact:</b> Armen Marjarn			<b>Salesperson:</b> SC		
<b>Terms:</b> 50% Down, 50% COD			<b>Phone:</b> 305/893-5520					
04/10/02	10348170	1410.00	848.50					848.50 04/22/02
04/17/02	10348256	1380.00	1380.00					1380.00
04/26/02	10348315	100.00	100.00					100.00
04/26/02	10348337	360.00	360.00					360.00
04/26/02	10348358	1800.00	1800.00					1800.00
<b>Totals:</b>			4488.50					4488.50
<hr/>								
<b>Customer:</b> U6100		U.S. South	<b>Contact:</b> Toni Lewis			<b>Salesperson:</b> SC		
<b>Terms:</b> Net 30 Days			<b>Phone:</b> 770/240-6150					
11/19/01	10346315	3382.00				3382.00		3382.00 01/30/02
03/30/02	10348062	610.00		610.00				610.00
03/30/02	10348071	837.22		837.22				837.22
04/18/02	10348273	3359.82	3359.82					3359.82
04/18/02	10348286	792.75	792.75					792.75
04/26/02	10348313	819.05	819.05					819.05
04/26/02	10348327	2945.49	2945.49					2945.49
04/26/02	10348356	819.05	819.05					819.05
<b>Totals:</b>			8736.16	1447.22			3382.00	13565.38
<hr/>								
<b>Customer:</b> V5637		Vasser Brothers Hospital A/P Dept	<b>Contact:</b> Accts Payable			<b>Salesperson:</b> CS		
<b>Terms:</b> Net 30 Days			<b>Phone:</b> 845/431-5637					
04/16/02	10348246	256.40	256.40					256.40
<b>Totals:</b>			256.40					256.40
<hr/>								
<b>Customer:</b> W1766		Westend Communications	<b>Contact:</b>			<b>Salesperson:</b> SC		
<b>Terms:</b> 50% Down, 50% COD			<b>Phone:</b> 954/456-1766					
07/11/01	10346839	21510.86				21510.86		21510.86
11/07/01	10346144	850.00				850.00		850.00
11/07/01	10346148	220.00				220.00		220.00
11/07/01	10346151	275.00				275.00		275.00
11/07/01	10346152	55.00				55.00		55.00
11/07/01	10346153	200.00				200.00		200.00

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

date	Invoice #	Amount	0-30	31-45	46-60	61-90	Over 90	Open Last Balance Payment
1/07/01	10346154	300.00					300.00	300.00
1/07/01	10346155	880.00					880.00	880.00
1/13/01	10346261	27.50					27.50	27.50
1/13/01	10346262	247.50					247.50	247.50
1/16/01	10346308	550.00					550.00	550.00
1/16/01	10346309	540.00					540.00	540.00
1/30/01	10346566	500.00					500.00	500.00
2/05/01	10346638	300.00					300.00	300.00
2/10/01	10346688	550.00					550.00	550.00
2/14/01	10346728	780.00					780.00	780.00
2/14/01	10346731	275.00					275.00	275.00
2/14/01	10346732	240.00					240.00	240.00
2/19/01	10346820	400.00					400.00	400.00
2/19/01	10346826	292.50					292.50	292.50
2/19/01	10346829	550.00					550.00	550.00
2/29/01	10346910	550.00					550.00	550.00
2/29/01	10346912	825.00					825.00	825.00
2/31/01	10346951	450.00					450.00	450.00
<b>Totals:</b>							31468.36	31468.36
<hr/>								
<b>Customer:</b> W2099 West Coast Dist. Center (WCDC)			<b>Contact:</b> Lana Salaheih			<b>Salesperson:</b> SC		
<b>Terms:</b> 50% Down, 50% COD			<b>Phone:</b> 626/337-2099					
04/26/02	10348295	3450.00	3450.00					3450.00
<b>Totals:</b>			3450.00					3450.00
<hr/>								
<b>Customer:</b> W2222 Washington Line, Inc			<b>Contact:</b> Connie Essig			<b>Salesperson:</b> CS		
<b>Terms:</b> 50% Down, 50% COD			<b>Phone:</b> 309/444-2222					
03/05/02	10347743	179.33			179.33			179.33
<b>Totals:</b>					179.33			179.33
<hr/>								
<b>Customer:</b> W6666 Winters Associates Promotional			<b>Contact:</b> Accts Payable			<b>Salesperson:</b> KR		
<b>Terms:</b> 50% Dn/Net 15 Days			<b>Phone:</b> 812/336-6666					
04/26/02	10348362	954.27	954.27					954.27
<b>Totals:</b>			954.27					954.27

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**AMERIPLAST/A Signature Graphics Co**  
**Open Receivables Aging Detail by Customer**  
**Aged from Invoice Date**

Open Receivable Totals for 05/01/02

<u>0-30</u>	<u>31-45</u>	<u>46-60</u>	<u>61-90</u>	<u>Over 90</u>	<u>Total Amount</u>
167495.03	54216.38	37348.81	18524.04	106646.20	384230.46

Total Amount Due Over 30 Days: 216735.43